CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS / ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITÉ

CAUT/ACPU BULLETIN

FEBRUARY / FÉVRIER 1992 VOL. 39, No. 2

Welcome Back: Council members heartily welcomed Arne Paus-Jenssen, delegate for the University of Saskatchewan Faculty Association, and Pamela Smith, provincial delegate for the Saskatchewan Association of University Teachers, to the table following a unanimous vote re-admitting both associations to membership in CAUT.

CAUT Council:

Smith report gets a chilly reception

By Gordon Piché
Associate Executive Director, CAUT

Appropriately enough, at a meeting held in frigid Ottawa on Jan. 18 and 19, the CAUT Council unanimously endorsed a cool response to the Smith Commission Report on Canadian University Education.

The Smith report, released in Oct. 1991, contained 63 recommendations. While claiming that Canada's universities are "fundamentally healthy and serving the country well," the report suggested the need for some fine-tuning, in particular with respect to the emphasis placed on teaching and on monitoring the entire system.

The CAUT response, prepared by a sub-committee of the Executive composed of Vice-President Alan Andrews (Dalhousie), Status of Women Committee Chair Marilyn Taylor (Concordia), and Executive Member-at-large Joy Bennett (Concordia), acknowledges that several of the report's recommendations echo existing CAUT policy.

However, it also strongly suggests that by ignoring the real problem facing universities, Dr. Smith has missed an opportunity to provide a genuine service to Canadian universities and to the public in general.

In its summary and conclusion, the CAUT response states:

"Rather than addressing the known effects of under-funding, now and in the foreseeable future, the Commission deliberately leaves the impression that nothing is serious enough to demand immediate attention. That Dr. Smith should do this at a time when grants to universities are being capped, salaries are frozen in violation of freely negotiated collective agreements, students face steep fee increases, moratoria on new programs are imposed, class sizes continue to increase, library holdings cannot be maintained, laboratory equipment is inadequate, and buildings lapse into dilapidation is more than simply regrettable."

The CAUT response examines and comments on 15 key areas of the commission's report and recommendations, including teaching and learning, accessibility,

continued on page 11

CAUT meets Clyde Wells to discuss PSE funding

By Donald C. Savage
Executive Director, CAUT

Representatives of the CAUT met Premier Clyde Wells of Newfoundland in January to discuss the future of federal funding for post-secondary education.

Premier Wells agreed with CAUT in its grave concern about unilateral federal cuts in such programs as post-secondary education and medicare. He suggested that it would be worth exploring an amendment to section 36.1 of the Constitution which commits the governments of Canada to "promoting equal opportunities for the well-being of Canadians."

He thought that this language could be made more precise by specifying how the federal government could legislate in areas of exclusive provincial jurisdiction, and set the conditions under which alterations could be made by the federal government in any such programs it had legislated.

Premier Wells was also prepared to apply similar constraints on alterations to the provincial side of such mutually agreed programs.

CAUT also met with Ed Roberts who is about to become the minister of justice and who will have responsibility for Newfoundland's position in the constitutional talks.

Mr. Roberts expressed some interest in the idea of converting the Established Programs Financing (EPF) agreements on the funding of post-secondary education, medicare and the Canada Assistance Program into five year contracts which could only be changed on either side by mutual agreement. After five years the parties could renegotiate. This was the spirit but not the practice of the original agreements.

CAUT pointed out to Premier Wells and to Mr. Roberts how important it was for the first ministers to take charge not only of the constitutional position of the shared cost programs but also of their financing.

continued on page 11

L'ACPU et Clyde Wells discutent du financement de l'enseignement postsecondaire

par Donald C. Savage
directeur général, ACPU

En janvier, des représentants de l'ACPU ont rencontré le premier ministre de Terre-Neuve, M. Clyde Wells, pour discuter de l'avenir du financement fédéral de l'enseignement postsecondaire.

M. Wells a convenu avec l'ACPU que les coupes sombres que le gouvernement fédéral effectue unilatéralement dans des programmes comme la santé et l'enseignement postsecondaire étaient très inquiétantes. Il a souligné qu'il vaudrait la peine d'envisager d'amender le paragraphe 36.1 de la Constitution en vertu duquel les gouvernements du Canada s'engagent à «promouvoir l'égalité des chances de tous les Canadiens dans la recherche de leur bien-être».

Selon lui, il serait possible de préciser davantage ce passage en indiquant comment le gouvernement fédéral pourrait légiférer dans des domaines de compétenee provinciale exclusive. Il a ajouté

suite à la page 11

Assemblée du Conseil

Un accueil froid pour le rapport Smith

par Gordon Piché
directeur général associé, ACPU

L'assemblée du Conseil a eu lieu les 18 et 19 janvier à Ottawa par un froid sibérien, un temps qui convenait assez bien à l'accueil sans enthousiasme que les délégués ont réservé au rapport de la Commission Smith sur l'enseignement universitaire au Canada.

Publié en octobre 1991, le rapport contient 63 recommandations. Bien qu'il soutienne que les universités canadiennes sont «en définitive saines et qu'elles servent bien le pays», l'auteur du rapport souligne le besoin de corriger les déséquilibres notamment en insistant davantage sur l'enseignement et en exerçant un contrôle sur tout le système.

Dans sa réponse, rédigée par un sous-comité du Comité de direction formé du vice-président, Alan Andrews (Dalhousie), de la présidente du Comité du statut de la femme, Marilyn Taylor (Concordia) et d'une membre ordinaire, Joy Bennett (Concordia), l'ACPU reconnaît que plusieurs des recommandations du rapport font écho à ses politiques actuelles.

Cependant, le sous-comité est fortement d'avis que le Dr Smith a manqué l'occasion de rendre un fier service aux universités canadiennes et à la population en général en fermant les yeux sur les problèmes véritables auxquels les universités font face.

Dans le sommaire et la conclusion de sa réponse, l'ACPU soutient que la Commission, plutôt que d'aller droit au but et d'aborder les effets connus du sous-financement, a délibérément donné l'impression que la situation n'était pas assez grave pour nécessiter une attention immédiate. Il est tout simplement regrettable que M. Smith fasse de telles affirmations alors que les subventions aux

suite à la page 11

CAUT Income Tax Guide for 1991 (See Insert)
Guide de L'impôt sur le Revenu 1991 de L'ACPU (Voir Encart)

Smith report termed slapdash

I agree with the general sense of Fred Wilson's article on the Smith Report, "Shabby Research Spawns Shaky Policy" in the Nov. 1991 *Bulletin*. The slight decrease of average classroom hours per week in 10 years is more than offset by the approximately 40 per cent increase in enrolment in the same period: increased enrolment means a proportional increase in the time spent in marking and in counselling students. Time in the classroom may have decreased, but time teaching has increased.

But one point of detail. Wilson wonders how it is that the University of Ottawa can have such low teaching hours per week, compared to the University of Alberta. In fact, and incredibly, the chart on page 54 of the Report, gives contact hours per week for UA, but for U of O the figures represent not teaching hours per week, but half-course equivalents per year.

One wants, of course, to know a good deal more about these averages. What exactly are 'contact hours'? Do they include the long hours of one-on-one consultation with students, which is often where the most meaningful 'contact' takes place? What is the denominator of the fractions in each case? Is it the total number of professors 'on the books,' including those on sabbatical leave, and those on other forms of leave or secondment?

Does it include deans, who teach virtually not at all, and chairmen, who often teach a substantially reduced amount? What does it do about the other forms of dégrèvement: professors who have fewer hours in the classroom in a given year because they are working up a new curriculum or making a series of films for use in distance education? Do they figure in the denominator?

I have learned that the figures for the University of Ottawa include, in the denominator, all of these: deans, chairmen, people on sabbatical or other leave — everyone 'on the books.'

And what about the numerator? Are 'directed studies' and thesis supervision included as teaching hours? And do courses all have the same significance as a measure of number of classroom hours per week? These various options for what to include or not to include in the denominator and the numerator will give very different averages. Without some clarity about how the average is to be calculated we cannot know the meaning of Smith's magic recommendation of eight classroom hours per week; nor can we know whether UA or the U of O teach more than he recommends, less that he recommends, or just what he recommends. It is all so vague as to be useless.

Of course, that he could produce such a muddled unhelpful chart at all is a sign of the slovenly slapdash work that Smith has done.

I would like to add that, in his breezy pontificating about these matters, Smith has entirely left out of account the special situation which prevails in Québec, where the CEGEP system takes care of the first year or so of what in English Canada counts as university, and where, in consequence, the standard teaching assignments in universities are six classroom hours per week. Québec's arrangements really are different — distinct, if you prefer — and the fact that Smith has largely ignored them, especially at this juncture of the country's history, is singularly unhelpful.

John Thorp
Philosophy, University of Ottawa

Bouchard thanks CAUT

Thank you for your letter of Nov. 26, 1991, regarding the research centres on family violence and violence against women.

We are indebted to the Canadian Association of University Teachers for initially proposing the general concept for this program, so it is a pleasure to bear of your support. Thank you for publishing the announcement in the next issue of the CAUT *Bulletin*. Publicity will help to ensure a large number of applications, and, ultimately, three excellent research centres.

The Director of the Family Violence Prevention Division in my Department, Ms. Elaine Scott, would be delighted to brief you on the program. She may be reached at (613) 957-0622.

Once again, thank you for the assistance which your organization has provided in initiating the program for research centres on family violence and violence against women.

Benoît Bouchard
Minister of National Health and Welfare

Funding advice considered

I write to acknowledge receipt of your letter of Nov. 1, 1991 and the enclosed information.

Thank you for expressing your ideas on the future of transfer payments for post-secondary education and medicare. I make particular note of your opinion that the Constitution should formally recognize them as areas of joint or concurrent jurisdiction between the federal government and the provinces.

I am also weighing your advice on funding arrangements and the prevention of either party from unilaterally changing its commitment to a negotiated financial deal.

Our government realizes that education is an investment in our communities and in our future. We are committed to working with our universities to provide adequate funding to improve the quality and accessibility of post-secondary education for all qualified students.

I appreciate learning your views on this important issue. Thank you again for writing.

Roy Romanow
Premier of Saskatchewan

Superannuation in New Zealand

I have been requested to advise university staff in Canada to make extensive enquiries about superannuation arrangements before taking an appointment in New Zealand. In particular, anyone contemplating spending time in New Zealand and then returning to Canada following retirement, should be aware that there may be problems caused by the fact that our tax regime for superannuation schemes is taxed/taxed/exempt.

This means that employer contributions to schemes are taxed, scheme earnings are taxed and pensions or lump sums, when received, are tax free. No other OECD country has such a tax regime.

The scheme to which university staff belong — the Government Superannuation Fund — will be closed to new members from 30 June 1992. A new scheme is to take its place, but it will be a defined contribution (lump sum) scheme not, as at present, a defined benefit (pension) scheme.

The Association of University Staff is actively working towards the development of an equitable superannuation scheme for university staff. In particular, we wish to see a scheme in place which will allow for transfers both into and out of equivalent schemes in other countries. At present this is not possible.

We would appreciate hearing from any CAUT members who have recently applied for positions in New Zealand, especially those who have decided not to accept. AUS needs every piece of evidence it can obtain to press for a suitable scheme.

Rob Crozier
Executive Director AUSNZ (Inc.)

Undergrads and Thomas/Hill Affair

The U.S. Senate recently voted 52-48 to confirm Clarence Thomas to the U.S. Supreme Court. Polls taken by major television networks shortly after the vote showed that a majority ultimately favoured confirmation of Thomas, and that women generally supported him.

In two undergraduate classes (about 120 students), the day after the senate vote, I asked students to indicate who they supported. Most raised their hand in support of Thomas. Of the females alone, when asked separately, about 90 per cent said they would have voted for Thomas. I asked ten females, randomly chosen, to give their reasons. Two said they could not be sure, but they "just didn't believe" Hill. Three said they did not believe that Hill "deserved" to ruin Thomas's good reputation. The remaining five said they felt Hill's actions were basically "shenanigans," that is, politically motivated actions raised deliberately at the last minute.

These young women, despite the attention given to sexual harassment as an issue on campuses today, chose nevertheless to support Thomas. They did so with conviction, little hesitation, and some distaste for Hill's position. Their comments showed little appreciation that Thomas's behaviours represented sexual harassment, and that this might bear on his right to serve in the Supreme Court.

Unlike Hill, the students basically seemed to view Thomas as someone who would not lie. No one mentioned the polygraph test, admissible "evidence" or not, which Hill had taken and passed. Hill's behaviour was thus conceptualized as a form of malicious prosecution. No one mentioned that the all-male Biden committee seldom attempted, seriously and objectively, to determine what had happened, but instead resorted to questioning Hill's credibility, personal stability, and integrity — for example, as to whether she was given to fantasy or mentally unstable.

The conceptualization of sexual harassment on the part of these students appeared tentative and ill-formed apparently rather easily affected by the image and "situation ethics" of a good man being attacked unfairly by a woman wanting attention. They seemed to have reflected little on how they might have responded in the same situation. Their responses implied that charges of sexual harassment could be refuted by a defense based on the character of the assailant, or on the motivation, past behaviour, or personal characteristics of the victim. Such interpretations are reminiscent of the frequently condemned habits of judges hearing cases of sexual assault.

Unlike many respondents in the networks' polls, students are "young" and thus in some ways naive. Yet, like many others, they seemed to be saying that, compared to events happening to a woman, events happening to a man may well be more significant, and thus perhaps more deserving of understanding.

Professor Stewart Page
Department of Psychology, University of Windsor

Editorial raises questions...

I did not find Fred Wilson's editorial (December) very persuasive. How is it relevant that over 50 per cent of the population and of undergraduates are women? Academic hiring draws from a pool of PhD's, in particular disciplines and sub-disciplines, who want to pursue academic careers. What is the proportion of women in that pool?

Why does Wilson not mention, much less assess, recent discriminatory policies that guarantee some proportion — up to 100 per cent — of future new academic positions to women, at least for a specific period? Does the low number of women in administrative positions reflect the relative recency of the increase in female academics? May many women, like many men, decline to subordinate their teaching and research interests to administrative duties? Has anyone inquired whether this preference is more common among women?

Do we know the pool of volunteer candidates in order to judge fair representation? What evidence supports Wilson's insinuation that female appointees are now being hired at significantly lower salaries than men who have equal qualifications and are appointed to equivalent academic positions?

Even more one-sided is his advocacy of changes in curriculum and academic organization. He ignores opposition to the growth of women's studies based on the experience that in many institutions such programs have tended to enshrine a limited set of ideological and political orthodoxies. Alleging their goal to be equal intellectual attention paid to women, in application many have excluded all viewpoints except post-modernism, Marxism, and a derogation of European culture.

Many academics who defend freedom for these approaches oppose the establishment of academic units that deny comparable freedom to divergent positions concerning their subject.

Many historical precedents should have taught us the grave fallacy of Wilson's suggested surrender to politically-driven agendas in order that those policies not be imposed from outside. No one, in or out of the university, should be allowed to cut off the debate by evoking irrelevant or incomplete data, nor by raising the spectre of government interference.

Peter Suedfeld
Professor, Department of Psychology
University of British Columbia

... et récolte des éloges

J'ai été grandement impressionnée par l'Éditorial signé de votre plume dans le *Bulletin* de l'ACPU du mois de décembre 1991 (vol. 38, no 10) et je vous offre mes félicitations pour cette initiative. Le discours que vous adoptez est clair et va droit au coeur des problèmes réels que nous rencontrons dans les universités canadiennes et québécoises concernant la sous-représentation et l'intégration des femmes au sein des corps professoraux et des palliers supérieurs des administrations universitaires.

Je tiens également à vous souligner que j'ai apprécié la justesse et la vigueur de vos propos, particulièrement en ce qui a trait aux motivations plus profondes et aux peurs réelles qui maintiennent trop souvent bien des nôtres dans le confort de l'inertie. Des prises de position comme la vôtre, par des hommes et des femmes qui ont la crédibilité que vous avez, sont fortement à souhaiter car elles donnent de l'étoffe et de la visibilité à une problématique importante et pourtant trop souvent banalisée.

Les changements que vous proposez en sont de longue haleine. Ceci devrait faire en sorte que nous maintenions notre ardeur afin de convaincre ceux qui ont le plus de mal à cheminer dans cette évolution vers l'égalité de la nécessité d'amorcer ces changements, de façon harmonieuse et soutenue à l'intérieur de nos universités, plutôt que de se les faire imposer. C'est l'option que nous avons choisie à l'Université Laval malgré les difficultés qu'une telle action engendre. Pour l'instant, notre travail porte sur la sous-représentation des professeures. Celle des femmes aux palliers supérieurs de l'administration universitaire n'est qu'amorcée mais devra également être intensifiée afin de réaliser pleinement les changements que l'évolution sociale nous impose.

En terminant, je tiens à vous remercier chaleureusement pour le précieux moment de réflexion que vous avez, grâce à votre éditorial, accordé aux universitaires canadiens.

Marie-Andrée Doran
Adjointe à la Vice-rectrice
aux ressources humaines et
. Déléguée à la condition féminine

Higher tuition fees no way to fund PSE

"Tuition hikes, not taxes, should feed universities," asserts *The Financial Times* in its lead editorial of Nov. 11, 1991. It cites in support of this the recommendations in the report of Stuart Smith's one-person commission on university education.

The editorial first queries whether there is a problem of underfunding, citing Dr. Smith to the effect that there has been no serious decline in the quality of education in spite of the financial constraints of the last decade and more. It conveniently ignores both Smith's discussion of the decay of the physical plant of the university, and his argument that federal funding cuts that have been made over this period be restored.

And like Smith, it conveniently ignores the fact that student numbers have increased substantially over the same period that funding has in real terms been declining. Students are working in increasingly worse conditions to get the education they deserve, while faculty and librarians are working ever harder in the same worsening conditions to ensure that the quality of education does not decline. The quality of education may not have declined, but the conditions of acquiring it and of delivering it surely have! In this way *The Financial Times* can suggest that funding needs for universities are not as great as university teachers have often suggested.

So, it suggests: "To the extent that academe does suffer from underfunding, it should boost the proportion of its revenues derived from tuition fees (to 25 per cent from the current 17 per cent)." Presumably this will not have the consequence of harming accessibility for poorer students, provided that "generous bursaries are made available for needy students."

Well, the political reality is that governments are more than ready to increase fees but less than ready to provide bursaries, etc., to offset those costs. As the Nova Scotia Confederation of University Faculty Associations (NSCUFA) pointed out in its 1991 brief to the Maritime Provinces Higher Education Commission (MPHEC), since 1979 "the Buchanan/Cameron governments have been shifting the burden [of costs] onto students in the form of higher tuition fees, making it harder for low and middle income students to get to university. In 1979, students had access to provincial bursaries of $1,700 which has increased to $2,300 twelve years later. This 35 per cent increase pales beside the increases in tuition and residence fees and the cost of books."

The same NSCUFA brief notes that governments have also made it harder for students to earn money at summer jobs to support their education: "Summer employment programs provide students with work experience as well as financial support for their education. In 1980/81 the provincial government spent $6.99 million on such a program. Under the Buchanan/Cameron governments this form of support has also been eroded to the point where this year only $5.9 million was budgeted for such programs."

The thought that *The Financial Times* will run an editorial strongly urging governments to provide more student aid is perhaps more a fond hope than a serious expectation.

The problem with increased fees is that they would act as a barrier to accessibility.

Stuart Smith is concerned with this: he wishes to maintain as wide an access as possible. This concern leads him to couple the call for increased student fees with a proposal for a system of loans based on contingency repayment. Students will be given loans to cover the increased costs. This will offset the problems that higher fees will create for working class families.

The loans will become due only when the student graduates and gets a job, and the repayment schedule will be based on income. Thus, graduates who remain unemployed will pay back nothing, while those with higher incomes will pay back the loans at a faster rate. By making repayment contingent on such factors, this system would overcome the fear that many from low income families have of incurring long-term debts. So Smith suggests.

Smith doesn't ask what the cost of administering such a program would be. Think of the costs of administering the GST! It might well be cheaper to eliminate the fees altogether than it would be to institute the bureaucracy necessary to administer a complicated repayment scheme for the loans necessitated by the higher fees. As is usual in the discussions of schemes aimed at overcoming the barriers that increased fees would create, the virtues of the scheme are carefully listed, while the defects, such as the costs of administering the plan, are studiously avoided.

Smith offers three reasons for increasing fees.

One is that governments have, in these hard economic times, less money. But money must be found for the university system somewhere if the quality of education is to be maintained. Therefore higher fees, Smith says. But of course it is harder times for students too! Tried getting a summer job lately? Tried getting any sort of job lately? Smith's suggestion is merely that the problem of hard times be shifted from the government to the students, and, more especially, the students from poorer families who will be unable to afford the higher fees.

A second argument is to the effect that, since students benefit from the education they acquire, they should pay for it. But of course, the corporation that employs a graduate also benefits from the education the student has acquired. Given the principle that whoever gains should pay, it follows that corporations that employ graduates should also pay a fee to help cover the costs of the education from which it will benefit. Smith does not mention such a levy on corporations. Neither does *The Financial Times*.

The argument also cuts another way that, oddly enough, Smith does not notice. If the student is paying more for his or her education and society less, then that gives the student the right to goof-off more, waste his or her time, and waste scarce resources: After all, the student is the one who's paying. Stuart Smith and *The Financial Times* are both worried about the attrition rate of students. Higher fees will relieve them of that worry: If students are paying for their education, they can atrite as they wish.

The third argument is that low fees provide a subsidy from the working class to the middle class since far more children of middle class families go to university than do children of the working class. Increasing fees while providing a means, e.g., bursaries, contingently repayable loans, for maintaining access, will end this transfer of wealth from the working class to the middle class. *The Financial Times* repeats this argument, recommending it to worker-oriented NDP governments.

This overlooks the fact that governments have tended to increase fees while cutting back on student support. The practical effect of increased fees has almost always been, as NSCUFA emphasized in its brief, a decrease in accessibility.

Still, that doesn't eliminate the argument in principle. It is true that more middle class children than working class children go on to university, and that the working class does end up subsidizing the middle class. Smith's proposal is one that in principle would eliminate this sort of subsidy.

The trouble is that one can think of other ways to eliminate the subsidy. Thus, one could eliminate fees altogether and regain the money through a fair taxation system. This would at once end the subsidy while eliminating fees as a potential barrier to accessibility. This alternative would seem even more attractive that Smith's. It has in fact been the CAUT position ever since the Carter Commission on Tax Reform (remember that?). Dr. Smith does not examine this, or any other alternative to higher fees. Neither does *The Financial Times*.

Smith does not examine the one great experiment that we have experienced with the elimination of fees. Not too many years ago, native students were practically unknown on university campuses. This has now changed — they are attending universities in every increasing numbers. This change has been the result of a decision (long lobbied for by CAUT) of the federal government to live up to its treaty obligations and provide full funding for native students who wish to go to university. Once the financial barriers to accessibility were removed, native peoples flocked to take advantage of an opportunity that they had seen hitherto as closed to them. The moral of the story is clear: Eliminating costs such as fees and debt expands accessibility.

To be sure, financial considerations are not the only barriers to university education, either for native peoples or for the working class. But they are significant barriers.

We live in a time when, as *The Financial Times* points out, projections indicate that 40 per cent of all new jobs between 1989 and 2000 will require more than 16 years of training, whereas in 1986, only 23 per cent of the jobs did." That being so, one wants to decrease the barriers to access, not raise them. The recommendation of Dr. Smith and *The Financial Times* that fees be raised in effect contradicts the projections to which they draw our attention. Indeed, those projections, together with our experience of what has happened in the case of native peoples, suggest that it would be better to eliminate fees altogether than to raise them.

By Fred Wilson
CAUT President

Post-secondary education is woefully underfunded. Even Dr. Smith says so. If educational quality has not declined, it is only because faculty members and academic librarians are working harder for less pay (in real terms) in worsening conditions. But the remedy to underfunding is not increased fees.

It is, rather, a restoration of lost government funding, including a restoration of the money that the federal government has cut in its transfers to the provinces, with the money to come from a fair taxation system. The point is that education benefits not just the individual, and not just the corporation that employs that individual, but the whole society. The whole society should therefore bear the cost of that education.

A few years ago Michael Wilson decided that what this country needed was a system of taxation that would create a much larger number of millionaires in Canada. He has no doubt succeeded. It has, however, failed to serve the public good. We can see our university and health care systems slowly sinking into the swamp. What we need now is a system of taxation that will ensure that Canadians can have the quality of education and health care that they have repeatedly said they want.

This rather than a "make the student pay" philosophy is what is needed to rescue our university system from the bog of mediocrity into which is sliding.

Oddly enough, we don't seem to hear much about this alternative in *The Financial Times*.

Letter to The Globe:

Variety of issues best

By Fred Wilson
President, CAUT

There have been suggestions reported in *The Globe and Mail* that the constitutional negotiations be narrowed to a handful of issues. It seems to me that this would be a mistake. Experience in negotiations whether international or internal suggests that with a variety of issues on the table it is possible to create a package that will have something for everyone.

If one narrows the discussion essentially to the role of Quebec in Confederation and perhaps the political position of the First Nations, one will merely repeat the problems of Meech Lake, namely that opposition voices in English-speaking Canada will say that there is nothing in it for them.

Furthermore there are other key issues which must be decided such as the future of shared federal/provincial programs like the funding of medicare, post-secondary education, technical training programs, and the Canada Assistance Plan, which are crucial to the well-being of Canadians. The federal government was right in the first place when it decided to make this a Canada round. It should not back off.

(Printed in the Saturday Jan. 19, *The Globe and Mail* as an op. ed. letter)

CAUT BULLETIN DE L'ACPU
President/Président: Fred Wilson
Executive Director/Directeur général: Donald C. Savage
Associate Executive Director/Directeur général associé: Gordon C. Piché
Editorial Assistant/Adjointe à la rédaction: Stella Cosentino
Advertising & Circulation/Publicité et diffusion: Liza R. Duhaime

Published by the Canadian Association of University Teachers, 308-294 Albert St., Ottawa, Ontario K1P 6E6 (613) 237-6885.
Copyright: Reproductions without written permission by the publisher and author is forbidden. All signed articles express the view of the author. CAUT Guidelines and Policy Statements are labelled as such.
The CAUT Bulletin is published the first week of each month September through June. Total average distribution 33,000.
ISSN 0007-7887.
Printing, Layout and Editorial Services: Performance Printing, Smiths Falls, Ontario.

Publié par l'Association canadienne des professeurs d'université, 294, rue Albert, bureau 308, Ottawa (Ontario) K1P 6E6 (613) 237-6885.
Droit d'auteur: il est interdit de reproduire des articles sans l'autorisation de l'éditeur et de l'auteur. Tous les articles signés n'engagent que leurs auteurs. Les Énoncés de principes et les Directives de l'ACPU sont présentés comme tels.
Le Bulletin de l'ACPU est publié la première semaine de chaque mois de septembre à juin. Tirage moyen: 33 000.
ISSN 0007-7887
Impression, mise en page et services de rédaction: Performance Printing, Smiths Falls (Ontario).

L'augmentation des frais de scolarité, une solution inadéquate

«Ce sont des frais de scolarité plus élevés, et non les impôts, qui devraient financer les universités», soutenait le *Financial Times* dans son éditorial du 11 novembre 1991. À l'appui de cette affirmation, il cite les recommandations formulées dans le rapport de M. Stuart Smith (membre d'une commission composée d'une seule personne) sur l'enseignement universitaire.

Reprenant les propos de M. Smith, selon lequel en dépit des contraintes financières des dix dernières années ou plus, on n'a assisté à aucune diminution grave de la qualité de l'enseignement, l'auteur de l'éditorial met d'abord en doute l'existence même du problème du sous-financement. Il passe toutefois sous silence les propos de M. Smith sur la dégradation des installations universitaires, ainsi que son argument selon lequel il faudrait ramener le financement à son niveau d'avant les coupures fédérales.

Et tout comme M. Smith, il ne tient pas compte du fait que le nombre d'étudiants a augmenté considérablement, au moment même où le financement, en termes réels, a diminué. Les étudiants travaillent dans des conditions de plus en plus difficiles afin d'obtenir l'éducation à laquelle ils ont droit, tandis que les professeurs et les bibliothécaires travaillent encore plus fort dans les mêmes conditions afin d'assurer la même qualité d'enseignement. Si celle-ci n'a pas diminué, il en est tout autrement pour les conditions d'enseignement et d'étude! C'est peut-être pourquoi le *Financial Times* affirme que les besoins de financement des universités ne sont pas aussi importants que les professeurs l'ont souvent laissé entendre.

Il propose donc la solution suivante: «Si la collectivité universitaire est effectivement aux prises avec un problème de sous-financement, elle devrait accroître la proportion de ses recettes tirées des frais de scolarité (celle-ci passerait de 17 p. 100 actuellement à 25 p. 100).» Vraisemblablement, une telle solution n'empêcherait pas les plus démunis de fréquenter l'université, dans la mesure où «des bourses d'études généreuses sont offertes aux étudiants qui en ont besoin.»

En réalité, sur plan politique, les gouvernements sont plus que prêts à augmenter les frais de scolarité, mais moins disposés à octroyer des bourses, etc. afin de compenser cette hausse. Comme l'a fait remarquer la Confédération des associations de professeurs des universités de la Nouvelle-Écosse (CAPUNE) dans son rapport de 1991 à l'intention de la Commission de l'enseignement supérieur des provinces Maritimes (CESPM), depuis 1979, les gouvernements Buchanan et Cameron ont imposé le fardeau des coûts aux étudiants en augmentant les frais de scolarité, ce qui rend plus difficile l'accès des étudiants à faible et à moyen revenus aux études universitaires. En 1979, les étudiants pouvaient se prévaloir de bourses provinciales de 1 700 $; 12 ans plus tard, celles-ci s'élèvent à 2 300 $. Cette hausse de 35 p. 100 paraît toutefois insignifiante à côté des augmentations des frais de scolarité, des frais de résidence et des prix des livres.

Le même rapport fait remarquer que les gouvernements n'aident pas non plus les étudiants à gagner de l'argent dans le cadre d'emplois d'été qui leur permettraient de payer leurs études: «Les programmes d'emploi d'été offrent aux étudiants une expérience de travail ainsi qu'une aide financière pour leur éducation. En 1980-1981, le gouvernement provincial a consacré 6,99 millions de dollars à de tels programmes. Sous les gouvernements Buchanan et Cameron, cette forme de soutien a diminué, à tel point que cette année, seulement 5,9 millions de dollars ont été prévus pour ces programmes.»

L'idée que le *Financial Times* publiera un éditorial exhortant les gouvernements à accroître leur aide financière aux étudiants est peut-être plus un espoir naïf qu'une attente sérieuse.

Le problème, c'est qu'une augmentation des frais de scolarité constituerait un obstacle à l'accessibilité.

Stuart Smith espère assurer un accès aussi universel que possible en tout temps. Il a donc allié la demande de frais de scolarité plus élevés avec une proposition de système de prêts prévoyant un remboursement conditionnel. En vertu de ce système, les étudiants obtiendraient des prêts afin de couvrir l'augmentation des frais de scolarité. Ainsi seraient réglés les problèmes qu'engendrent les frais plus élevés pour les familles de la classe ouvrière.

Les prêts ne devraient être remboursés que lorsque l'étudiant obtient son diplôme et décroche un emploi, et le calendrier de remboursement serait basé sur le revenu. Ainsi, les diplômés sans emploi n'auraient rien à rembourser, tandis que ceux qui ont des revenus élevés rembourseraient leurs prêts plus rapidement. Un tel système empêcherait de nombreux étudiants de familles à faible revenu de contracter des dettes à long terme, ce qu'ils redoutent actuellement. C'est ce que suggère M. Smith.

Mais M. Smith ne s'interroge pas sur les coûts d'administration d'un tel système. A-t-il déjà oublié les coûts d'administration de la taxe sur les produits et services? Il pourrait très bien être plus économique de supprimer tous les frais que de mettre sur pied toute la bureaucratie nécessaire pour administrer un système complexe de remboursement. Comme c'est souvent le cas dans les discussions sur les systèmes destinés à lever les obstacles que eréerait une augmentation des frais, on insiste à grands coups sur les avantages, mais on passe sous silence les désavantages, par exemple les frais d'administration.

Trois bonnes raisons d'accroître les frais, selon M. Smith

D'abord, en cette période économique difficile, les gouvernements ont moins d'argent. Mais les universités doivent quand même trouver des fonds si elles veulent maintenir la qualité de l'enseignement qu'elles dispensent. De là l'imposition de frais de scolarité plus élevés, selon M. Smith. Mais bien sûr, les temps sont également plus difficiles pour les étudiants! Qui a réussi à trouver un emploi d'été dernièrement? Et la situation n'est guère plus brillante pour les emplois en général. M. Smith suggère presque de transférer le fardeau des temps difficiles aux étudiants et, plus précisément, aux étudiants de familles à faible revenu qui ne pourront payer des frais plus élevés.

Ensuite, selon M. Smith, puisque les étudiants tirent profit de l'enseignement qu'ils suivent, c'est à eux d'en assumer les frais. Mais les entreprises qui emploient des diplômés bénéficient également de l'enseignement dispensé aux étudiants. Si l'on part du prineipe que tous les bénéficiaires doivent payer, ees entreprises ne devraient-elles pas également verser une certaine somme afin d'aider à couvrir les frais d'éducation dont elles tireront profit? M. Smith ne fait toutefois pas mention d'un tel impôt aux sociétés. Le *Financial Times* non plus.

Cet argument achoppe d'une autre façon et, assez curieusement, M. Smith n'en remarque rien. Si l'étudiant paie davantage tandis que la société paie moins, l'étudiant aura le droit de se dérober à ses obligations, de perdre son temps et de gaspiller des ressources rares: après tout, c'est lui qui paie. Stuart Smith et le *Financial Times* sont tous de ux préoccupés par la diminution du nombre d'étudiants. Des frais plus élevés les apaiseront: si ee sont les étudiants qui paient pour apprendre, alors ils pourront abandonner à leur gré.

Enfin, M. Smith affirme que des frais modiques constituent une subvention de la classe ouvrière à la elasse moyenne, puisque beaucoup plus de gens de la elasse moyenne fréquentent l'université comparativement à ceux de la classe ouvrière. Si l'on augmente les frais tout en prévoyant des moyens de maintenir le nombre d'étudiants, e'est-à-dire des bourses, des prêts remboursables de façon conditionnelle, etc., on mettra fin à ce transfert de richesse de la classe ouvrière à la classe moyenne. Le *Financial Times* propose eet argument aux gouvernements néo-démocrates, qui accordent une grande importance au bien-être des travailleurs.

Cet argument ne tient pas compte du fait que les gouvernements ont eu tendance à majorer les frais et à diminuer l'aide aux étudiants. En pratique, la hausse des frais a toujours engendré une diminution de l'accessibilité, comme l'a souligné la CAPUNE dans son rapport.

Mais ce fait ne dément pas l'argument théorique. Il est vrai que les universités comptent plus d'étudiants de la elasse moyenne que de la classe ouvrière, et que cette dernière se retrouve souvent à subventionner la classe moyenne. En principe, la proposition de M. Smith éliminerait ce type de subventions.

Mais il existe d'autres façons de le faire. Ainsi, on pourrait éliminer tous les frais et récupérer l'argent par le biais d'un système fiscal équitable. La subvention serait éliminée, et les frais ne constitueraient plus un obstacle potentiel à l'accessibilité. Cette possibilité semblerait encore plus alléchante que celle de M. Smith. En fait, c'est là la position adoptée par l'ACPU depuis la Commission d'enquête Carter sur la fiscalité (vous vous souvenez?). Mais M. Smith n'étudie pas cette possibilité ni aucune autre, outre celle d'une hausse des frais de scolarité. Le *Financial Times* non plus.

M. Smith ne se penche pas sur la grande expérience d'élimination des frais de scolarité. Il y a quelques années, on ne comptait que peu d'étudiants autochtones sur les campus. Mais la situation a changé; aujourd'hui, on en retrouve de plus en plus. Ce changement est attribuable à une décision (pour laquelle l'ACPU exerçait des pressions depuis longtemps) du gouvernement fédéral de respecter les obligations qu'il a prises dans les traités et de payer les études des autochtones qui désiraient fréquenter l'université. Une fois les obstacles financiers à l'accessibilité levés, les autochtones se sont précipités afin de profiter d'une occasion dont ils n'avaient jamais pu se prévaloir auparavant. La morale de cette histoire est claire: l'élimination des coûts tels les frais et les dettes accroît l'accessibilité.

par Fred Wilson
Président de l'ACPU

Il est évident que le facteur financier n'est pas le seul obstacle à l'éducation universitaire, ni pour les autochtones ni pour la elasse ouvrière. Mais il constitue une barrière importante.

Comme le fait remarquer le *Financial Times*, 40 p. 100 de tous les nouveaux emplois créés entre 1989 et l'an 2000 exigeront probablement plus de 16 ans de scolarité, comparativement à seulement 23 p. 100 en 1986. Ainsi, il faut abaisser les obstacles liés à l'accessibilité et non les élever. La recommandation de M. Smith et du *Financial Times* va en fait à l'encontre des prévisions sur lesquelles ils attirent notre attention. Ces prévisions, conjuguées à notre expérience des autochtones, donnent à penser qu'il serait préférable d'éliminer complètement les frais plutôt que de les augmenter.

L'enseignement postsecondaire est tristement sous-financé. Même M. Smith est d'accord. Et si la qualité de l'enseignement n'a pas diminué, c'est uniquement parce que les professeurs et les bibliothécaires travaillent davantage pour un salaire moindre (en termes réels), dans des conditions de moins en moins bonnes. Mais la solution au sous-financement ne repose pas sur une augmentation des frais.

Elle repose plutôt sur le rétablissement du financement supprimé par le gouvernement, notamment les fonds que le gouvernement fédéral a retranchés de ses transferts aux provinees, grâce à l'argent provenant d'un système fiseal équitable. Car l'éducation profite non seulement à l'étudiant ou à l'entreprise qui l'emploie, mais aussi à l'ensemble de la société. Toute la société devrait done en assumer les coûts.

Il y a quelques années, Michael Wilson a décidé que notre pays avait besoin d'un système fiscal qui créerait plus de millionnaires. Il a sans aucun doute réussi. Ce système n'a toutefois pas été profitable au bien public. Notre système universitaire et notre système de soins de santé s'effritent. Nous avons maintenant besoin d'un régime fiseal qui assurera aux Canadiens un enseignement et des soins de santé de qualité, tel qu'ils l'ont demandé à maintes reprises.

C'est cette philosophie, au lieu de celle de «faites payer l'étudiant», qu'il faut imposer afin de tirer notre système universitaire de la médioerité dans laquelle il s'enfonce.

Assez curieusement, le *Financial Times* ne parle pas beaucoup de eette philosophie.

1992 3M TEACHING FELLOWSHIPS: CALL FOR NOMINATIONS

The Society for Teaching and Learning in Higher Education (STLHE) and 3M Canada Inc. have joined together to reward exceptional contributions to teaching and learning at Canadian Universities. As part of their collaboration, they are pleased to announce the continuation of the 3M Fellows Program with up to 10 awards for 1992.

THE AWARD

- A citation of excellence in recognition of an exemplary contribution to teaching and learning in Canadian universities.
- An exclusive 3-day retreat at the Chateau Montebello. The retreat is designed to celebrate exceptional achievements in teaching and to provide an opportunity for outstanding teachers to share experiences. All expenses, including travel, will be paid as part of the award.
- The award is for one year and includes a lifetime membership in the Society.

ELIGIBILITY

These awards are open to any individual currently teaching at a Canadian university regardless of discipline or level of appointment. Note that the retreat is an integral part of the award: if a candidate will be away or unable to attend, the nomination should be postponed.

CRITERIA FOR THE AWARD

The selection committee will look for independent evidence of:
(a) excellence in teaching over a number of years, principally (but not exclusively) at the undergraduate level; and, (b) commitment to the improvement of university teaching within the candidate's own institution and perhaps beyond.

NOMINATION PROCEDURE

- A standard nomination form is required.
- Nomination forms have been sent to all Canadian universities in care of the Office of the Vice-President, Academic. Copies of the form are also available directly from:
  The Society for Teaching and Learning in Higher Education
  3M Teaching Fellowships
  c/o Instructional Development Centre
  General Sciences Bldg., Room 217
  McMaster University
  Hamilton, Ontario
  L8S 4K1
- Telephone inquiries should be directed to: 1-(416)-525-9140, X4540.
- Deadline for receipt of nominations is May 15, 1992

148

Joe Clark

André Ouellet

Allan Blakeney

Rosalie Abella

Arthur Kroeger

Thanks but no thanks:

Notes from the Halifax Conference

By Donald C. Savage
Executive Director,
CAUT

I was a delegate to the Halifax constitutional conference on the division of powers between the federal and provincial governments. As everyone knows, this was well covered by the media. It is always interesting to be part of a meeting and to see whether or not the press was actually covering the same meeting.

Some 200 of us arrived Thursday night and Friday morning to attend the weekend sessions. Some were politicians and some of these were the members of the federal constitutional committee. Senator Beaudoin was very much in place dispensing charm and enigmatic responses about how all but the most unreasonable positions could be accommodated.

Others were representatives of national organizations such as CAUT. the CLC, NAC, CFS and the like. Still others were chosen by lottery from among those who had written in.

The conference started Friday afternoon with a nine-person panel. There were too many people and it was too long, hut it did reveal the differences. Rosemary Brown stated the case for a strong federal government to ensure equal rights.

Allan Blakeney, who you would never know had signed the manifesto of the Group of 22, defended federal/provincial shared cost programs. Tim O'Neill of the Atlantic Provinces Economic Council, our hosts, pointed out how important the federal power was to have-not areas such as Atlantic Canada.

Fernand Lalonde, one of the architects of the Allaire Report, took the opposite tack as did Alain Dubuc of *La Presse* who argued for a dramatic decentralization of Canada.

We then divided up into small groups to discuss the issues. There was an immediate problem.

The organizers said they had been asked to organize a conference on the federal proposals. They had not included certain other proposals such as those of Ontario Premier Bob Rae on the social charter although that had not inhibited them from including the Allaire recommendations, the Group of 22 and the thoughts of other anti-federalists such as Peter Meekison.

The Ottawa Citizen sniffed conspiracy. Perhaps there was in a half-hearted sort of way.

The opening questionnaire given to all the delegates was clearly intended to find out how many powers the delegates would give to the provinces. The social charter wasn't mentioned. But the discussion groups merely added social concerns to their agenda and pressed on.

My group was a microcosm. Our chair was a medical doctor from Newfoundland. There were not enough Quebeckers. Our only francophone Quebecker was André Ouellet, and he left after the first session. This was, for all practical purposes, a conference where the rest of Canada could make up its mind on these issues.

There was no doubt where our group as well as the conference as a whole stood on the issue of federal power. The overwhelming view was that Canada needs a strong federal government particularly to deliver on such issues as the environment and on social programs like medicare, post-secondary education and welfare.

Our Acadian member vigorously opposed devolution in the fisheries. There was no desire to weaken the federal spending power. Furthermore provinces should meet federal standards in these shared cost programs, not federal objectives, although there was sympathy for local administration.

There was no enthusiasm for declaring manpower training an exclusive provincial jurisdiction. No one wanted to dismantle the federal presence in culture. There were douhts about transferring tourism and housing exclusively to the provinces.

Would the transfer of mining and forestry to exclusive provincial jurisdiction weaken the power of Ottawa to impose environmental rules? Our group was opposed to transferring the residual power in the Constitution to the provinces.

Even the government's proposal in this area, which the experts suggested meant nothing, was rejected. Nor would we agree to abandoning the federal declaratory power because we had heard no sensible arguments for doing it.

In effect, we were saying, as Graham Fraser put it in *The Globe Mail*, thanks but no thanks to the federal proposals. All this suggested that when the anglophone provinces demanded more powers, they really spoke for the empire-building enthusiasms of civil servants and politicians, not the citizenry.

The only exception to this was in the case of natural resources where the westerners strongly felt that they had been robbed by the national energy program.

Did this mean that the conference wanted to declare war on Quebec? Not at all. In our group on the last day, all thought that the rest of Canada should maintain a strong federal government, but all but two favoured striking a deal with Quebec to give it the powers it wanted in culture, language, and related matters such as immigration and manpower training without giving identical powers to the other provinces.

This view of asymmetrical federalism was strongly put by myself in the case of post-secondary education and manpower training and more generally by Judy Rebrick of the National Action Committee and Dick Martin of the Canadian Labour Congress. Last September the CAUT Council had voted in favour of continued federal support for universities and colleges with special arrangements for Quebec.

In our group there were mixed views about the Council of the Federation which the government has proposed as a way of institutionalizing executive federalism.

There was a passionate defence of this from Doug Wurtele of Queen's, rumoured to be one of its authors. He suggested that we should model it on the basis of the ministerial council in the European community.

Others feared we might end up with three houses of parliament which did not seem to make much sense. Prof. Wurtele thought that the Senate might be abolished in favour of the new council. Senator Hays thought that the council might be rejected in favour of a reformed Senate.

There were contrary views to those of the majority. A member of the Confederation of Regions Party (CORE) from Fredericton argued for the Trudeau vision of equality among the provinces and a strong federal government. So too did the Conservative member for St. Vital in the Manitoba legislature who was a member of our sub-group. But she had the honesty to say that she did not see how to square the circle when it came to accommodating Quebec.

A member of the Reform Party dismissed the notion of any special powers for Quebec. It was a pity that no one asked the Reform and CORE critics whether their position would drive Quebec out of Canada and, if it did, whether they cared.

The members of the conference did care. They wanted Quebec to remain part of Canada and they were prepared to be generous to get that. I think, however, that the other theme was a refusal to dismantle federal structures, particularly social programs, in order to keep Quebec in Canada. The federal opposition parties should understand that even if the government does not.

There was also a major gaffe. The conference organizers invited representatives of the native peoples but then provided no forum for the discussion of their views on the division of powers.

Why aren't they satisfied with their royal commission was the clear and insulting message. It is true that the native intervenors in the plenary session were not especially clear on what exactly they wanted, but they were not alone in that.

Clearly the exercise of federal power in this area is of crucial concern to the First Nations at least until some new order of government is negotiated. One hopes that future conferences are not so obtuse.

Rosalie Abella bad the difficult job of trying to sum up. Although everyone swore on a stack of Bibles that consensus was not sought or required, the process of having a rapporteur meant, of course, that one had to state majority and minority views.

She was at times incoherent — not surprising — particularly in her

continued on page 6

Notes sur la conférence de Halifax

Article résumé par Louise Caron
traductrice, ACPU

M. Savage, l'auteur de l'article, a assisté, à titre de délégué, à la conférence constitutionnelle de Halifax sur le partage des pouvoirs entre les gouvernements fédéral et provinciaux. Il signale que les médias ont bien fait leur travail et qu'ils ont rapporté les faits sans distorsion.

L'ACPU n'était pas le seul organisme national représenté. La Fédération canadienne des étudiants, entre autres, y était.

Une tribune de neuf personnes a écouté les interventions des nombreuses personnes qui ont témoigné devant elles. Allan Blakeney, notamment, a pris la défense des programmes à frais partagés. Fernand Lalonde, l'un des artisans du rapport Allaire, et Alain Dubuc, de *La Presse*, d'autre part, ont prôné la décentralisation du Canada.

Après les interventions, les délégués se sont répartis en équipes pour discuter des questions à l'ordre du jour. Toutefois, les organisateurs avaient prévu une conférence sur les propositions fédérales et en avaient exclu des dossiers comme la charte sociale proposée par le premier ministre de l'Ontario, M. Bob Rae. Cela n'a pas empêché les délégués de discuter des questions sociales en groupes même si le questionnaire qu'ils avaient reçu cherchait plutôt à savoir combien de pouvoirs ils donneraient aux provinces.

M. Savage déplore que son groupe n'ait pas compté plus de Québécois. Le sentiment général qui s'est dégagé de son équipe et de l'ensemble de la conférence était que le Canada a besoin d'un gouvernement central fort pour des dossiers comme l'environnement et les programmes sociaux (les soins de santé, l'enseignement postsecondaire et le bien-être social).

L'auteur de l'article dégage ensuite les opinions générales des délégués: personne ne veut amoindrir la présence fédérale en matière de culture ni céder aux provinces l'exclusive compétence de la formation de la main-d'oeuvre. Son groupe s'est opposé au transfert aux provinces du pouvoir résiduel prévu dans la Constitution et à l'abandon du pouvoir déclaratoire du fédéral.

Il est ressorti des discussions que l'ensemble de la population désirait un Canada fort et une entente avec le Québec lui donnant des compétences en matière de langue et de culture sans toutefois céder ces mêmes pouvoirs aux autres provinces.

M. Savage rappelle que le Conseil de l'ACPU a voté en septembre dernier en faveur du maintien de l'appui fédéral aux collèges et aux universités assorti d'ententes distinctes pour le Québec. Il a donc défendu avec vigueur, dans son groupe, l'idée d'un fédéralisme asymétrique pour l'enseignement postsecondaire et la formation de la main-d'oeuvre.

L'auteur signale que les organisateurs ont commis une erreur en invitant les autochtones sans prévoir de forum pour discuter de leur position face au partage des pouvoirs.

M. Savage poursuit en relevant le peu de partisanerie politique et le fait que les médias ont livré le message qui s'était dégagé de la conférence, à savoir un Canada fort, prêt à faire des concessions au Québec pour le garder dans la Confédération.

Rapport du Conseil des universités sur la planification

par Susan Gray

Le document *La planification institutionnelle dans les universités québécoises: Avis à la ministre de l'Enseignement supérieur et de la Science* du Conseil des universités fait suite à un avis adopté par cet organisme consultatif en 1988, concernant les méthodes de coordination et de planification dans les universités québécoises. Le document, produit en septembre 1991, commence par décrire le contexte québécois quant à la planification: ensuite il expose le travail déjà fait dans ce domaine par nos institutions et tente de mesurer sa portée.

Le Conseil insiste pour souligner qu'il n'a aucunement l'intention, par ses propos, d'évaluer les institutions en question, ni de juger les processus des différents établissements car un tel procédé serait injuste. Il mentionne aussi le fait que les tableaux en annexe, qui résument les travaux de planification institutionnelle, ne représentent qu'une lecture schématique des plans selon des catégories choisies par le Conseil.

Situant le Québec dans un contexte international, on constate que les universités d'ici jouissent d'une considérable liberté dans leur réponse aux lignes directrices gouvernementales. En Grande-Bretagne, en Suède et aux Pays-Bas, on lie des indicateurs de performance à l'allocation des ressources.

Aux États-Unis, la majorité des états produisent ou approuvent des "statewide plans" qui sont la responsabilité d'un organisme intermédiaire ou du "département." Normalement, ces plans sont très importants pour l'appropriation annuelle des fonds.

Même si les modèles américains et européens semblent séduisants à certains égards, le Conseil pense que la liberté relative des institutions québécoises est un atout, car "Les établissements peuvent ainsi mieux s'adapter aux besoins et aux changements qui se manifestent," et "le développement des universités est à l'image du développement des connaissances."

Au Québec, le gouvernement détient, malgré un rôle relativement peu dirigiste, des moyens importants pour influencer le fonctionnement des universités, celles-ci recevant un financement public de l'ordre de 85 p.100.

D'abord, le financement des nouveaux programmes dépend de l'approbation gouvernementale. De plus, c'est généralement le gouvernement, avec l'aide du ministre de l'Enseignement supérieur et de la Sciences, qui fixe les grandes orientations du système universitaire. L'acquisition de nouveaux bâtiments, le financement des clientèles additionnelles figurent parmi d'autres éléments sur lesquels le gouvernement peux exercer son influence.

Après avoir vu les plans provenant des universités (17 établissements sur 19 ayant un plan qui corresponde d'assez près au concept de la planification stratégique), le Conseil relève plusieurs préoccupations communes et beaucoup d'objectifs et de stratégies institutionnelles convergeant dans les mêmes directions.

Néanmoins, il existe aussi une grande variation dans le cheminement des universités face au processus de planification. Certains établissements ont fait de grands pas afin de développer un processus qui ressemble à la planification dite stratégique (défini ici comme ayant trait au moyen terme et aux grandes orientations): d'autres, moins.

Dans le cas de Concordia, qui ne s'est pas dotée d'un processus formel de planification comme la majorité des autres universités, on utilise l'énoncé d'évaluation pour tracer un portrait d'ensemble des préoccupations universitaires, regroupées sous neuf thèmes.

Le contexte dans lequel les université se retrouvent actuellement en est un ou "Tout accroissement de la part de la contribution des revenus de l'État au financement des universités se fera au prix de débats et de choix déchirants."

Dans le passé, le développement des institutions était soutenu par la progression exceptionnelle des clientèles. Pour la prochaine décennie, par contre, on prévoit une légère augmentation, ou une clientèle stable.

En même temps, la compétition entre les universités s'accentuera parce que le vieillissement du corps professoral recquiert une relève: les universités veulent aussi avoir assez de professeurs pour augmenter leur influence dans les domaines professionnels et en recherche.

Ce constat pousse déjà les institutions à étudier davantage leur dynamique interne concernant l'admission, la qualité de la recherche etc. Le Conseil veut que toutes les universités fassent de telles études sous forme de plans institutionnels formels et soumettent une recommandation formelle au Ministère à cet effet.

La démarche propose que les universités enrichissent leurs travaux en ayant des "objectifs quantifiables et mesurables, la mise sur pied de mécanismes institutionnels d'évaluation et un meilleur arrimage avec le processus budgétaire pour les fins de la planification institutionnelle." Le Conseil a remarqué, en général, des lacunes dans les plans étudiés quant aux éléments susmentionnés. Mais il est généralement satisfait des efforts entrepris par les universités pour se doter de mécanismes formels de planification.

Au chapitre des méthodes d'évaluation des programmes existants, le document du Conseil inclut une section vers la fin, qui parle de deux documents récemment diffusés par la Conférence des recteurs et des principaux des universités du Québec (CREPUQ). Même si le Conseil des universités s'inquiète de la portée exacte du libellé d'un des éléments à examiner lors des évaluations, il appuie les critères retenus par le CREPUQ. Une deuxième recommandation du Conseil au Ministère veut que toutes les universités se dotent de politiques d'évaluation des programmes en cours en conformité avec la politique adoptée par la CREPUQ en 1991, et ce, à l'intérieur de trois ans.

Conseil reports on planning in Quebec universities

By Susan Gray

The document *La planification institutionnelle dans les universités québécoises* (Institutional Planning in Quebec Universities) by the Conseil des Universités (Council of Universities) is the result of a position taken by the consultative body in 1988 concerning methods of coordination and planning in Quebec universities.

The document, published last September, begins by delineating the provincial context for Quebec university planning. Following this, it looks at what has already been produced by the universities in terms of planning, and attempts to measure the effect of this work.

The Conseil states that it is not its intention to evaluate the institutions concerned nor to judge the processes employed by them. This, it says, would be unfair. The advisory body also mentions that the document's annexes, which summarize various university plans according to categories it has chosen, represent an oversimplification of the work.

If we situate Quebec in an international context, it becomes apparent that universities here benefit from a great deal of freedom vis-à-vis governmental orientations. In Great Britain, Sweden and the Netherlands, the allocation of moneys is tied to indicators of university performance.

In the U.S. most states produce or approve statewide plans which are the responsibility of an intermediary body or a department. Normally, these plans serve as the basis for the annual allocation of funds.

While the Conseil finds some aspects of the American and European models attractive, it feels that the freedom enjoyed by Quebec universities is an advantage. This is because: "The institutions can thereby better adapt to changing needs and circumstances," and the development of universities reflects the development of knowledge."

Despite a less interventionist approach than some of its American and European counterparts, the Quebec government still has a substantial amount of influence over provincial universities; public financing accounts for 85 per cent of university budgets.

The government must approve of the financing of new programs. In addition, the government, together with the minister of higher education and science, usually determines the major orientations of the university system. Other areas in which the government can exert its influence include the acquisition of new buildings and the financing of additional clientele.

Having examined the plans produced by Quebec universities (17 out of 19 have a process which corresponds roughly to strategic planning), the Conseil notes that there are many common preoccupations and that many of the objectives and institutional strategies converge.

Still, the institutions are at very different stages in terms of planning. Some have made great strides towards developing something resembling a strategic plan (defined here as relating to the medium term and to major orientations), while others have done less in this regard.

In the case of Concordia, which doesn't yet have a formal planning process, the Conseil has used the university's own evaluation statement. The Conseil's summary of university preoccupations is divided into nine categories.

The context in which Quebec universities are currently operating is one in which "any increase in governmental subsidies to the universities will occur at the expense of agonizing debates and choices." In the past, the development of universities was supported by the dazzling increase in clientele. But in the next decade, it is accepted that university enrolment will either increase slightly or remain stable.

Simultaneously, competition between universities will increase to ensure replacements as professors age and also to ensure that institutions maintain and increase their influence on the professions and on research.

Because of the changing situation, universities have already been forced to look more closely at their internal dynamics as they relate to admissions, quality of research etc. The Conseil wants all Quebec universities to do these studies in the form of formal institutional plans and it makes a recommendation to the minister to this effect.

If the proposal is adopted, the government will invite certain universities to "enhance their institutional planning to ensure the setting of quantifiable and measurable objectives, the creation of institutional mechanisms for evaluation, and a greater harmonization between budgetary processes and institutional planning."

The Conseil had mentioned an overall weakness in these areas in the plans examined. Still, the advisory body was generally pleased with the attempts at formal planning made by the universities.

The last chapter of the document deals with the methods of evaluating current university programs. The Conseil discusses two documents recently released by the Conférence des recteurs et des principaux des universités du Québec (CREPUQ/the Conference of Rectors and Principals of Quebec Universities).

Even though the Conseil worries about the effect of the wording of one section (which deals with one of the "objects" to be evaluated), it supports the CREPUQ criteria. The Conseil's second recommendation states that by 1994 all universities should have policies for the evaluation of existing programs, in accordance with CREPUQ's 1991 policy.

Halifax Conference

continued from page 5

last intervention. But she caught the flavour, wasn't afraid to say so, told terrible jokes, and tried hard. That is why she got the standing ovation and not the polished but stilted diplomat in charge, Yves Fortier.

"The government has offered a general devolution of powers to the provinces," she said. "You appear to have been reluctant to accept this and prefer that Canada have a strong central government. Most of you have urged that the federal government address Quebec's needs directly and that such transfers of power as may be necessary should not for the most part be extended across the country."

Joe Clark gave a passionate, witty but ambiguous speech on Friday night. "There is no point to a country if it becomes just a clearing house for cheques," he said. But he also seemed to imply that globalization meant that power should move to local communities.

Al Johnson, the former head of the CBC, surprisingly pulled his punches on the federal spending power although not, I was told, in the small group in which he was involved. He also distributed some remarks indicating how the power of Quebec MPs might be reduced if we were to practice special status.

Were the press and delegates at the same convention? The conspiracy theorists were out to lunch. One had only to read how Joe Clark bobbed and weaved on the subject of asymmetrical federalism during the days after the conference to be aware that his office, at least, had not planned the results.

Was it an onslaught on the Tories? On their constitutional ideas, yes, but not on the party. There was surprisingly little partisan political discussion.

Did the national organizations have a disproportionate voice? I would like to report that we did, but I don't think that is what actually happened. Most of the press, however, got the message correctly, namely that the anglophones in Halifax wanted a strong Canada and were prepared to strike a deal with Quebec to get it.

If a deal couldn't be struck, I suspect that they would still want a strong federal government to preside over the difficulties ahead, particularly those created by the independence of Quebec.

I would also guess that if economic issues had been on the table (another conference we were told), the fears produced by the current depression would have reinforced the federalist viewpoint.

In other words, despite Mr. Clark, the rest of Canada does not see its future as North American Croatias or Azerbaijans but rather as a federation like the other western democratic federations — the United States, Germany and Australia. It is also much more interested in the equality of individuals rather than the equality of provinces.

Will it make any difference? Jeffrey Simpson gave it all a bored off-hand yawn: I have seen it all before. Maybe he is right. But at least the delegates stirred the pot and refused to jump through the hoops. Perhaps the parliamentary committee, particularly its opposition members will listen.

Other reporters complained that the delegates had not discussed how special status would actually work. A fair comment but irrelevant. The delegates wanted to make a point, not write a constitutional textbook.

In any event the details would have required another weekend, and that was not in the cards. Carol Goar said in *The Toronto Star*: "The Halifax constitutional conference was a triumph of common sense over political posturing. The tragedy is that it didn't happen long ago."

The conference demonstrated that answers much depend on how questions are asked. Reporters are fond of saying that anglophone Canadians are bored with the Constitution and don't care what happens.

If, however, you ask — should Canada decentralize to all the provinces the funding of medicare, post-secondary education, the Canada Assistance Plan and the environment so that the citizens of one province may get substantially less in the way of entitlements or protections than citizens in other provinces, there is no doubt that anglophone Canada becomes rapidly much more interested in the question and opposed to the proposition.

New Brunswick's funding freeze frustrates presidents

By Mark Langdon

New Brunswick's new Minister of Advanced Education and Training, Vaughn Blaney, started off on the wrong foot with faculty and university presidents when he recently froze operating grants for the province's four universities.

On Jan. 6, the four presidents met in Fredericton to discuss the decision and sent a joint letter to Premier Frank McKenna to voice their concerns. They expressed an understanding of the province's tight financial situation and acknowledged that they "do not believe that the government has singled out the universities for special treatment."

However, the four — Robin Armstrong (UNB), Ian Newbould (Mount Allison), Daniel O'Brien (Saint Thomas) and Jean-Bernard Robichaud (Moncton) — noted a sharp contrast between the freeze and a recommendation of the Maritime Provinces Higher Education Commission (MPHEC) of a minimum four per cent increase.

They noted that "full-time enrolments ... rose by 47 per cent between 1981 and 1991, while the real increase in total government funding was closer to 15 per cent. Measured in constant dollars, the actual reduction in government funding per student... is approximately 22 per cent."

The four requested a meeting with McKenna, Blaney and the province's minister of finance at the earliest opportunity. In concluding their letter, they warned McKenna that "it would be wrong, and escapist, for the public to believe that with a freeze in government operating grants the universities will be able to maintain existing levels of quality and services to the students of New Brunswick."

The Federation of New Brunswick Faculty Associations (FNBFA) also wrote to McKenna on Jan. 13. Gwen Creelman, President of FNBFA, stated that "we are frustrated and disappointed that your government, we feel, decided that no alternative exists to reducing university funding, in effect, by the cost of inflation in the next academic year, before giving us an adequate opportunity to offer any proposals whatsoever."

Freezes also expected in Nova Scotia and P.E.I.

While no official announcements had been made at the time of writing, universities in both Nova Scotia and Prince Edward Island are also not expected to receive any additional money. Faculty in Nova Scotia will work under the second year of a two-year salary freeze.

Michael Manson, President of the Nova Scotia Confederation of University Faculty Associations (NSCUFA), said that unofficially, funding increases are expected to be zero per cent in each of the next two years and three per cent in the third year and described the decision as "narrowly focused and shortsighted."

C.W.J. Eliot, President of UPEI, said he has been informed for planning purposes that no additional money can be expected. During a fall meeting, the three Maritime premiers indicated that a freeze was likely. Increases for the 1991-92 year were 1.25 per cent in Nova Scotia, 3.8 per cent in New Brunswick and 5.0 per cent in PEI.

MPHEC Report Overshadowed by Funding Freeze

The MPHEC's 1992-93 financial plan was overshadowed by the funding freeze in the Maritime provinces. Released on Dec. 20, the document suggested a minimum increase of three per cent for Nova Scotia universities, four per cent for New Brunswick's institutions and 4.7 per cent for UPEI.

The report noted that full-time enrolments in Maritime universities increased by 5.9 per cent for the 1991-92 academic year over 1990-91. Much of this increase was caused by students staying in school as first year enrolments were up only 2.9 per cent. Enrolment increases were 6.6 per cent in New Brunswick, 5.7 per cent in Nova Scotia and 3.0 per cent in PEI.

The MPHEC noted that shortfalls in funding for the 1991-92 year were largely offset by increases in student fees. It indicated that further increases in fees will limit accessibility and warned that a "continuation of a policy of grant increases that are lower than the cost increases incurred by the universities will result in either an even greater proportion of the cost being passed on to the student, or a reduction in the service that is offered to the students."

The Commission report noted that student fees increased from 19.9 per cent of university operating costs in 1990-91 to 22.4 per cent in 1991-92 with no significant improvement in student assistance.

Desmond Morley, Executive Director of FNBFA, one of the groups which made submissions to MPHEC, praised the financial plan. He said it was "a very well tbought out brief which recognizes financial exigencies" and provides funding recommendations which represent the maximum that governments might be expected to afford and the minimum that universities should receive.

Prof. Manson said that NSCUFA asked MPHEC to be "forthright and honest with governments and not to try to placate them." He added that the financial plan generally reflects this approach although he noted an incongruity in the plan, wbich suggests no allowance be given for enrolment increases yet at the same time warns against tuition increases.

Unfortunately, recenj events indicate that the MPHEC plan has essentially been ignored by tbe governments. Eliot noted that in the past, New Brunswick and PEI had a very good record of following tbe MPHEC's funding suggestions on the operating, if not the capital side of the ledger.

Vaughn Blaney
N.B. Minister of Advanced Education & Training

John Gogo
Alberta Minister of Advanced Education

Alberta Unsure About College Degrees

Alberta's Minister of Advanced Education, John Gogo, won't say yes or no to the idea of giving colleges degree-granting status. Gogo released a discussion paper in January 1990 on the future of university level education and in October, 1990, Red Deer College responded witb a formal proposal requesting degree granting status.

Gogo promised to respond by the end of 1991 but now says he plans to wait for the completion of a task force, "Toward 2000 Together," before making a final determination on the issue. "Through tbis process, the government is encouraging public discussion of tbe issues and options for Alberta's future economic development," he said. These views will have significant implications for post-secondary programs of all types, be tbey certificates, diplomas or degrees."

Ministers Agree on National Testing

Education ministers from the ten provinces and two territories have agreed in principle to a system of national tests for selected 13-year-old and 16-year-old high school students.

The tests were originally opposed by Ontario's former minister of education, Marion Boyd, who argued that testing would not reflect Ontario's curriculum or cultural diversity. The problem was resolved recently and Ontario's current minister, Tony Silipo, said that some of the test material will be based on term work.

A sampling technique will be used and in 1993 about 20,000 students will write the mathematics, reading and writing tests. As part of the agreement, Ontario received a place on tbe test design team along with Alberta and Quebec.

John Gogo, chairman of the Council of Ministers of Education, Canada (CMEC) said: "We have, for the first time in this country, the provinces coming together in a national way in dealing witb a national issue."

Supporters of the tests hope that they will help identify strengtbs and weaknesses in provincial curricula.

Le gel du financement accordé aux universités du Nouveau-Brunswick:

Que de frustrations pour les recteurs!

par Mark Langdon

M. Vaughn Blaney, nouveau ministre de l'Enseignement supérieur et de la Formation du Nouveau-Brunswick, n'a certainement rien fait pour s'attirer la faveur des professeurs et des recteurs d'universités en annonçant récemment le gel des subventions de fonctionnement accordées aux quatre universités de la province.

À l'issue d'une rencontre qui a eu lieu le 6 janvier à Frédéricton, les quatre recteurs ont fait part de leurs préoccupations au premier ministre Frank McKenna dans une lettre collective qu'ils lui ont fait parvenir. Dans cette lettre, ils déclaraient comprendre que la province était dans une situation financière difficile et reconnaissaient qu'ils ne croyaient pas que le gouvernement ait décidé d'accorder un traitement de faveur aux universités.

Cependant, les quatre recteurs — Robin Armstrong (Université du Nouveau-Brunswick), Ian Newbould (Mount Allison), Daniel O'Brien (Saint Thomas) et Jean-Bernard Robichaud (Moncton) — ont remarqué la contradiction frappante entre le gel et la recommandation formulée par la Commission de l'enseignement supérieur des provinces Maritimes (CESPM) en faveur d'une hausse minimale de 4 p. 100.

Ils ont souligné qu'entre 1981 et 1991, le nombre d'étudiants à temps complet avait augmenté de 47 p. 100 tandis que l'augmentation réelle du financement total accordé par le gouvernement était d'environ 15 p. 100. En dollars constants, la réduction réelle du financement gouvernemental par étudiant représente quelque 22 p. 100.

Les recteurs ont demandé à rencontrer dès que possible MM. McKenna et Blaney ainsi que le ministre provincial des Finances. En terminant, ils ont indiqué à M. McKenna qu'il serait erroné et irréaliste de laisser croire au public que, malgré le gel des subventions de fonctionnement, les universités seraient en mesure d'offrir aux étudiants du Nouveau-Brunswick la même qualité et les mêmes services.

Le 13 janvier, la Fédération des associations de professeurs d'universités du Nouveau-Brunswick (FAPUNB) a également rédigé une lettre adressée à M. McKenna. Gwen Creelman, présidente de la FAPUNB, a fait part du mécontentement et de la frustration des intéressés devant le fait que, avant même de leur fournir une occasion de déposer une proposition, le gouvernement ait décidé que sa seule solution était de réduire le financement en fonction du coût de l'inflation au cours de la prochaine année universitaire.

Gels prévus en Nouvelle-Écosse et à l'Île-du-Prince-Édouard

Bien qu'aucune annonce officielle n'ait encore été faite au moment de mettre sous presse, les universités de la Nouvelle-Écosse et de l'Île-du-Prince-Édouard ne s'attendent pas non plus à recevoir des fonds supplémentaires. Les professeurs de la Nouvelle-Écosse ont d'ailleurs entamé la seconde année d'un gel salarial de deux ans.

M. Michael Manson, président de la Confédération des associations de professeurs des universités de la Nouvelle-Écosse (CAPUNE), a affirmé qu'il s'attendait à ce qu'officieusement, le financement n'augmente pas au cours des deux prochaines années et soit majoré de 3 p. 100 la troisième année. À son avis, cette décision dénote un manque de vision.

M. C.W.J. Eliot, recteur de l'Université de l'Île-du-Prince-Édouard, a été informé, aux fins de planification, qu'il ne devrait pas s'attendre à recevoir des fonds supplémentaires. Au cours d'une réunion qu'ils ont tenue à l'automne, les trois premiers ministres des Maritimes ont indiqué qu'un gel était à prévoir. Les augmentations en 1991-1992 étaient de 1,25 p. 100 pour la Nouvelle-Écosse, de 3,8 p.100 pour le Nouveau-Brunswick et de 5 p. 100 pour l'Île-du-Prince-Édouard.

Le gel du financement vole la vedette

Le plan financier 1992-1993 de la CESPM a été éclipsé par le gel du financement dans les provinces Maritimes. Publié le 20 décembre, le document propose une augmentation minimale de 3 p. 100, 4 p. 100 et 4,7 p. 100 respectivement pour les universités de la Nouvelle-Écosse, du Nouveau-Brunswick et de l'Île-du-Prince-Édouard.

Selon le rapport, au cours de l'année universitaire 1991-1992, le nombre d'étudiants à temps plein inscrits dans les universités des Maritimes a augmenté de 5,9 p. 100 par rapport à l'année précédente. Cette hausse était attribuable en grande partie aux étudiants qui demeuraient à l'université, le nombre de nouvelles inscriptions en première année n'ayant augmenté que de 2,9 p. 100. Par ailleurs, l'augmentation du nombre d'étudiants était de 6,6 p. 100 au Nouveau-Brunswick, de 5,7 p. 100 en Nouvelle-Écosse et de 3 p. 100 à l'Île-du-Prince-Édouard.

La CESPM a fait remarquer que la réduction du financement en 1991-1992 avait été largement compensée par une hausse des frais d'inscription. Elle a indiqué que d'autres augmentations à cet égard limiteraient l'accessibilité et a déconseillé de poursuivre une politique prévoyant une augmentation des subventions inférieure aux augmentations des frais encourus par les universités car celles-ci seraient alors obligées d'imputer aux étudiants une part plus élevée des coûts ou de réduire les services qui leur sont offerts.

Selon le rapport de la Commission, les frais d'inscription, qui équivalaient à 19,9 p. 100 des charges de fonctionnement des universités en 1990-1991, représentaient 22,4 p. 100 de ces charges en 1991-1992, sans que l'aide aux étudiants n'ait été améliorée pour autant.

M. Desmond Morley, directeur de la FAPUNB, l'un des groupes qui ont soumis des propositions à la CESPM, a fait l'éloge du plan financier. Selon lui, c'était un document très bien pensé, qui tenait compte des exigences financières et offrait des recommandations de financement précisant le maximum auquel pourraient s'attendre les gouvernements et le minimum que les universités devraient recevoir.

suite à la page 8

Workshop examines bargaining for benefits

By Ronald Melchers
Coop Executive Committee

Faculty associations across the country, whether they are certified as bargaining agents or not, need to more closely assess their benefit plans according to their members' needs and must more fully integrate their demands for improvements to benefits into their bargaining strategies.

More than 50 representatives of faculty associations from across the country heard this message from every speaker in a one and one-half day workshop organized by the Collective Bargaining Cooperative concurrently with the January Council meeting of CAUT.

The opening address was given by Richard Deaton, associate research director for the Canadian Union of Public Employees (CUPE), who introduced participants to various approaches to employee benefits in the context of negotiations. Deaton placed particular stress on the need to priorize and strategically focus demands before negotiations begin. He also spoke of the pitfalls of total compensation bargaining as an approach to negotiating salaries and benefits.

A presentation by Roy Rastrick, a benefits consultant, could have been subtitled "All you ever wanted to know about benefits, but didn't want to appear silly by asking."

Rastrick outlined how private employee benefits interact with public social policies and benefits, the costs of many of the features of current benefit plans and explained potential sources of variation in costs and coverage. Workshop participants who had experience in negotiating benefits commented that this was information they sorely needed at the table.

Bob Moore of CAUT and Don Robertson and Steve Dyck, both of Robertson, Hill Chartered Accountants, described to participants how employee benefits and certain monetary benefits available to university teachers interact with the income tax system.

Then Gordon Unger, from the University of Alberta Association of Academic Staff, and Alan Andrews, of the Dalhousie Faculty Association, described the experiences of their associations in negotiating more favourable arrangements for their members in the reimbursement of professional expenses and professional development allowances.

A final session, with presentations from Bruce Curtis, of the University of Calgary Faculty Association, and Jacques Faille, professor of actuarial science from Laval University and vice-president of le Syndicat des professeurs de l'Université Laval, addressed the issues of benefits equity and looked at flexible benefit plans.

Co-op Workshop participants

Faille's presentation examined benefits coverage from the perspective of the probable life events of those members covered by the plan and stressed the need for negotiators to be aware of the demographic and social mix of their memberships.

Curtis' presentation examined flexible benefit plans which have been negotiated in other industries. He then proceeded to describe the University of Calgary Faculty Association's experience in negotiating such a plan and their reasons for not proceeding with its implementation.

Workshop participants walked away from the sessions with a great deal of information on employee benefits and their negotiation, information which will certainly improve their capacity to obtain better advantages for their members.

At a time when money for salaries is scarce, benefits can provide a useful vehicle for improving the conditions of faculty members and, as participants learned, often at very little cost.

Un atelier sur la négociation des avantages sociaux

Article résumé par Louise Caron
traductrice, ACPU

Plus de 50 représentants d'associations de professeurs ont assisté à un atelier d'une journée et demie ayant pour thème «La négociation des avantages des employés». L'atelier, organisé par la Coopérative de négociation collective, a eu lieu en même temps que l'assemblée du Conseil de janvier de l'ACPU.

Il s'est dégagé de l'atelier le message suivant: les associations de professeurs doivent mieux évaluer leur régime d'avantages sociaux selon les besoins de leurs membres et tenter d'obtenir, par des stratégies de négociation, de meilleurs avantages sociaux.

Richard Deaton, directeur de recherche associé au Syndicat canadien de la fonction publique, a donné le coup d'envoi à l'atelier en présentant aux participants diverses façons d'intégrer les avantages sociaux aux négociations collectives. Roy Rastrick, un conseiller en avantages sociaux, a traité des avantages dans le milieu de travail. Robert Moore, de l'ACPU, Don Robertson et Steve Dyck, de Robertson, Hill, Chartered Accountants, ont montré les liens entre les avantages pécuniaires et le régime fiscal. Gordon Unger et Alan Andrews ont décrit leur expérience dans la négociation des allocations de perfectionnement professionnel entre autres. Enfin, Bruce Curtis, de l'UCFA, et Jacques Faille, du SPUL, ont traité des avantages et des régimes d'avantages sur mesure.

Comme le souligne Ronald Melchers, l'auteur de l'article, les renseignements reçus permettront sans doute aux participants d'améliorer leurs stratégies de négociation dans le but d'obtenir de meilleurs avantages sociaux pour leurs membres. En temps de restrictions budgétaires, les avantages sociaux peuvent grandement améliorer la condition des professeurs et ce, à peu de frais.

Richard Deaton
Associate Research Director, CUPE
directeur de recherches associé, SCFP

Roy Rastrick
President/président, Canadian Labour Benefit Plans Ltd.

Que de frustrations

suite de la page 7

M. Manson a affirmé que la CAPUNE avait demandé à la CESPM d'être franche et honnête avec les gouvernements, et de ne pas essayer de les endormir. Il a ajouté que le plan financier reflétait généralement cette démarche. Toutefois, il avait remarqué une contradiction dans le plan; en effet, celui-ci suggère de ne pas tenir compte de la hausse du nombre d'étudiants et déconseille d'augmenter les frais de scolarité.

Malheureusement, à la lumière des récents événements, on constate que les gouvernements n'ont pas tenu compte du plan de la CESPM. M. Eliot a fait remarquer que, par le passé, le Nouveau-Brunswick et l'Île-du-Prince-Édouard avaient généralement suivi les suggestions de la CESPM en matière de subventions de fonctionnement, sinon en matière de subventions en capital.

Grades collégiaux: l'Alberta hésite

M. John Gogo, ministre albertain de l'Enseignement supérieur, ne se prononcera pas sur l'idée d'autoriser les collèges à conférer des grades. En janvier 1990, M. Gogo a publié un document de travail sur l'avenir de l'enseignement universitaire auquel, en octobre 1990, le Collège de Red Deer a répondu en demandant, dans une proposition officielle, l'autorisation de conférer des grades.

M. Gogo avait promis de donner sa réponse d'ici la fin de 1991, mais il affirme maintenant qu'il attend la fin des travaux du groupe de travail *Toward 2000 Together*, avant de se prononcer sur le sujet. «Par ce processus, le gouvernement favorise un débat public sur la question et sur les options de développement économique futur de l'Alberta», affirme-t-il. Ces opinions auront des répercussions importantes sur les programmes postsecondaires de tous les types, qu'ils mènent à l'obtention de certificats, de diplômes ou de grades.

Oui à un examen national

Les ministres de l'Éducation des dix provinces et des deux territoires ont donné leur accord de principe à un système de tests nationaux à l'intention d'élèves sélectionnés de 13 ans et de 16 ans fréquentant l'école secondaire.

Mme Marion Boyd, ancienne ministre de l'Éducation de l'Ontario, s'opposait auparavant aux tests en soulignant qu'ils ne tiendraient pas compte du programme de l'Ontario ni de sa diversité culturelle. Le problème a récemment été résolu et M. Tony Silipo, successeur de Mme Boyd, a affirmé qu'une partie du test sera basée sur le travail trimestriel.

On aura recours à un échantillon et en 1993, près de 20 000 étudiants passeront les examens de mathématiques, de lecture et de rédaction. En vertu de l'entente, l'équipe d'élaboration des tests comptera des représentants de l'Ontario, de l'Alberta et du Québec.

M. John Gogo, président du Conseil des ministres de l'Éducation (Canada), a affirmé: «Pour la première fois dans ce pays, les provinces s'unissent sur le plan national pour résoudre une question nationale.»

Les tenants des examens espèrent que ceux-ci aideront à cerner les forces et les lacunes des programmes provinciaux.

OCUFA President urges firm stance

On January 21, the Ontario NDP government announced that it would restrict transfer payments to universities to a one per cent increase for the coming year, and two per cent increases in each of the following two years.

At the same time, the government announced it would create a task force involving administrators, faculty, staff and students to provide direction on reshaping post-secondary education in response to restrained funding.

All of which makes the following motion, moved by Ontario Confederation of University Faculty Associations (OCUFA) President Bill Graham at the CAUT Council meeting on January 18, particularly timely:

> THAT CAUT Council reaffirms its previously declared opposition to public sector wage freezes and similar measures by governments that violate the free collective bargaining process;
>
> AND THAT CAUT Council urge all faculty associations in Canada to resist pressures to reopen or renegotiate collective agreements now in force;
>
> AND THAT CAUT Council further urge all associations currently in negotiation, and those about to enter negotiation, to continue to press for legitimate salary increases comparable to those achieved elsewhere through the process of free collective bargaining, and to reject proposals to roll back the existing rights and benefits of academic staff, whether monetary or non-monetary.

The *Bulletin* will report further on reaction to the Ontario announcement in the March issue.

Academics aim to be heard in Constitution debate

By Tim Stutt
Government Relations Officer, CAUT

Fireworks burst above Parliament Hill on New Year's Eve to mark the beginning of Canada's 125th anniversary, as well as much speculation as to our country's future in this year of possible constitutional crisis.

The new year also found CAUT working hard to promote the importance of higher education in solving Canada's constitutional puzzle.

Meeting Premier Ghiz

CAUT began its drive to discuss education and the Constitution with the first ministers in the "Cradle of Confederation" — Prince Edward Island — on Dec. 11. CAUT Executive Director Donald Savage and UPEI Faculty Association President Roger Black met with Premier Joe Ghiz in his Charlottetown offices.

The meeting focused on federal-provincial cost sharing in the financing of post-secondary education. Professors Savage and Black told Premier Ghiz about the need to stabilize this funding in order to stop federal funding cuts that CAUT estimates will cost PEI $43.4 million from 1986-87 to 1994-95. Premier Ghiz agreed with this need.

According to the CAUT representatives, the solution to the funding problem lies in inclusion of an agreement on federal-provincial cost-sharing for post-secondary education and medicare in the Constitution.

They urged Premier Ghiz to support a fixed-term contract that could only be changed with the agreement of the federal government and seven provinces having 50 per cent of Canada's population.

Professors Savage and Black also suggested that such an agreement should allow for distinctive arrangements in Quebec should Quebec so desire.

The National Consortium and the Constitution

The National Consortium of Scientific and Educational Societies presented a brief to the joint House of Commons-Senate Committee on the Constitution on Dec. 17. National Consortium Chairperson Caroline Andrew submitted suggestions to the Beaudoin-Dobbie Committee on the federal government's constitutional proposals which are directly related to post-secondary education and research.

Dr. Andrew encouraged the federal government to "state explicitly that post-secondary education will remain a shared responsibility between the federal and provincial governments." Indeed, she requested that this be "enshrined in a constitutional amendment" in such a way that "special arrangements can be made with the province of Quebec."

As for federal funding of advanced education, Dr. Andrew suggested that any new constitutional arrangement restore and stabilize transfer funds to the provinces.

Dr. Andrew expressed pleasure that the federal government has made a constitutional proposal to preserve Canada's research and development capacity. However, she also urged the government to rewrite this proposal so that the federal role in R&D will go beyond maintenance of the status quo to the development and promotion of new research programs.

The National Consortium is an informal coalition of 32 national organizations representing 55,000 educators and researchers in various disciplines. Created in 1976, it acts mainly as a forum for the exchange of information on research and post-secondary education in Canada. CAUT is one of the consortium's founding members.

Payroll Tax Blues

According to a *Globe and Mail* report, the federal government's plans for a new payroll tax to finance wage protection for employees of bankrupt companies has stirred up a hornet's nest of opposition.

Universities, municipalities, hospitals and school boards are angry over proposed bankruptcy legislation reforms that could require them to pay a tax on behalf of employees who will never collect any benefits because their employers never declare bankruptcy.

By a rough estimate the tax could cost these agencies a minimum of $8 million a year.

Faced with opposition to the reforms, the government has delayed imposition of the payroll tax until 1993. As first proposed last June, the payroll tax would have been paid by employers at a rate of 2.4 cents for every $100 of payroll, effective January 1, 1992. That works out to an average of $5.20 per employee per year.

Revenue from the tax, estimated at $60 million a year, would finance a fund that would assure employees of bankrupt companies a maximum of $2,000 each in back pay. Some employees now get nothing when their employers declare bankruptcy.

MRC Annual Report

The 1990-1991 Report of the President of the Medical Research Council (MRC) was recently released.

This report focuses on MRC's Collaborative Research Programs. These programs were established in the 1970s to provide financial support through a single grant application for teams of researchers with common interests in laboratories within the same institution or in different geographic locations.

There are two major Collaborative Research Programs. Group grants provide up to $1.5 million a year for the salaries and other expenditures of large research teams. A program grant may be considered as a small group grant without salary support.

Since the 1970s the programs have grown to the extent that in 1990-91 MRC awarded 40 program grants totalling $11.8 million and 13 group grants totalling $14 million. Throughout this period, although the numbers and amounts of grants in the Collaborative Research Programs have grown, the proportion of the MRC annual budget allocated to them has remained at about 15 per cent.

Therefore, funding for these programs has increased only because MRC's total budget has grown from $50.8 million in 1976 to $215.5 million in 1990.

To obtain a free copy of the MRC report contact Neil Morris, Assistant Director of Communications, MRC, Jeanne Mance Building, 1600 Scott Street, Ottawa, Ont. K1A 0W9. Mr. Morris's telephone number is (613) 954-1958 and his fax number is (613) 954-1800.

Upcoming Lobbying Business

At the time of this writing (mid-January), CAUT was still busy on the constitutional lobbying front with CAUT President Fred Wilson and Executive Director Donald Savage preparing to meet with Newfoundland Premier Clyde Wells on Jan. 15.

The Wells meeting was followed by participation in the first of a series of constitutional conferences sponsored by the federal government. This conference focused on the division of powers between the federal and provincial governments and was held in Halifax on January 17-19.

On another lobbying front, the CAUT Status of Women Committee was putting the finishing touches on a brief to be submitted to a Special House of Commons Committee reviewing the Employment Equity Act.

If you would like to obtain more information on these activities contact Robert Léger or Tim Stutt (CAUT Government Relations Officers) by telephoning (613) 237-6885.

Les universitaires veulent avoir droit de cité au débat constitutionnel

par Tim Stutt
agent des relations avec les gouvernements, ACPU

La veille du Jour de l'an, des feux d'artifice ont illuminé la Colline du Parlement afin de marquer le début du 125e anniversaire du Canada et le début d'une année où tous les paris sur l'avenir du pays sont ouverts, le spectre d'une crise constitutionnelle hantant les Canadiens.

En cette nouvelle année, l'ACPU déploiera des efforts considérables afin de promouvoir l'importance de l'enseignement supérieur dans le règlement de la question constitutionnelle.

Rencontre avec le premier ministre Ghiz

C'est le 11 décembre à l'Île-du-Prince-Édouard — le berceau de la Confédération — que l'ACPU a commencé à discuter de l'enseignement et de la Constitution avec les premiers ministres. À cette occasion, M. Donald Savage, directeur général de l'ACPU, et M. Roger Black, président de l'association de professeurs de l'Université de l'Île-du-Prince-Édouard, ont rencontré le premier ministre Joe Ghiz dans ses bureaux de Charlottetown.

Le thème principal de la réunion concernait le partage du financement de l'éducation postsecondaire par le gouvernement fédéral et les provinces. MM. Savage et Black ont indiqué à M. Ghiz qu'il était nécessaire de stabiliser ce financement afin de mettre fin aux réductions du financement fédéral qui, selon l'ACPU, coûtera à l'Île-du-Prince-Édouard 43,4 millions de dollars entre 1986-1987 et 1994-1995. M. Ghiz a reconnu ce besoin.

Selon les représentants de l'ACPU, pour résoudre le problème du financement, il faut inclure dans la Constitution une entente sur le partage des coûts liés à l'enseignement postsecondaire et à la santé.

Ils ont incité vivement M. Ghiz à appuyer l'élaboration d'un contrat à échéance fixe qui ne pourrait être modifié qu'avec l'approbation du gouvernement fédéral et de sept provinces représentant 50 p. 100 de la population du Canada.

MM. Savage et Black ont également proposé que l'entente prévoie des dispositions particulières pour le Québec si la province le désirait.

Le Consortium national et la Constitution

Le 17 décembre, le Consortium national des sociétés scientifiques et pédagogiques a présenté un mémoire au comité mixte de la Chambre des Communes et du Sénat sur la Constitution. La présidente du consortium, Mme Caroline Andrew, a formulé des suggestions à la Commission Beaudoin-Dobbie sur les propositions constitutionnelles du gouvernement fédéral qui touchent directement l'enseignement et la recherche universitaires.

Mme Andrew a encouragé le gouvernement fédéral à énoncer explicitement que l'enseignement postsecondaire demeurerait une responsabilité partagée entre les gouvernements fédéral et provinciaux. En fait, elle a demandé que cette disposition soit enchâssée dans une modification constitutionnelle de façon que certaines dispositions spéciales puissent être prise avec la province de Québec.

En ce qui concerne le financement fédéral à l'enseignement supérieur, Mme Andrew a suggéré que toute nouvelle disposition constitutionnelle rétablisse et stabilise les paiements de transfert aux provinces.

Mme Andrew s'est dite enchantée que le gouvernement fédéral ait formulé une proposition constitutionnelle visant à maintenir la capacité du Canada en matière de recherche et de développement. Cependant, elle a également exhorté le gouvernement à récrire sa proposition afin d'élargir le rôle du gouvernement fédéral dans le domaine pour qu'il englobe la mise au point et la promotion de nouveaux programmes de recherche.

Le Consortium national est un groupe informel composé de 32 organisations nationales représentant 55 000 éducateurs et chercheurs oeuvrant dans divers domaines. Créé en 1976, il sert de centre d'échange d'information sur la recherche et l'enseignement postsecondaire au Canada. L'ACPU est l'un des membres fondateurs du Consortium.

L'augmentation des charges sociales sème la panique

Selon un rapport publié dans le *Globe and Mail*, le gouvernement fédéral envisage l'imposition d'une nouvelle charge sociale destinée à financer la protection salariale des employés d'entreprises faillies. Ce plan a soulevé un tollé de protestations.

Les réformes proposées à la *Loi sur les faillites* suscitent la colère des universités, des municipalités, des commissions scolaires et des hôpitaux, selon lesquels les changements pourraient les obliger à payer une taxe au nom des employés qui ne pourront en profiter parce que leur employeur ne déclarera jamais faillite.

Grosso modo, la taxe pourrait coûter à ces organismes un minimum de huit millions de dollars par année.

Devant l'opposition que soulèvent les réformes, le gouvernement a retardé à 1993 l'imposition de nouvelles charges sociales. Tel que proposé au départ en juin dernier, les employeurs paieraient cette charge sociale; ils verseraient 2,4 cents par tranche de 100 $ de paie dès le 1er janvier 1992. Ce montant représente en moyenne 5,20 $ par employé annuellement.

Les recettes générées par l'imposition de cette charge salariale, évaluées à 60 millions de dollars par année, permettraient de créer un fonds assurant à chaque employé de sociétés en faillite le versement maximum de 2 000 $ en arriérés de salaire. Actuellement, certains employés ne touchent absolument rien lorsque leur employeur déclare faillite.

Rapport annuel du Conseil de recherches médicales

Le rapport annuel 1990-1991 du président du Conseil de recherches médicales (CRM) vient d'être publié.

Ce rapport vise principalement les programmes de recherche collective du CRM. Ces programmes ont été mis sur pied dans les années 1970 afin d'assurer une aide financière aux équipes de chercheurs ayant des intérêts communs dans des laboratoires d'une même institution ou à différents endroits, et ce, par le biais d'une seule demande de subvention.

Il existe deux grands programmes de recherche collective. Les subventions de groupe peuvent atteindre 1,5 million de dollars par année et servent à payer les salaires et autres dépenses d'importantes équipes de recherche. Une subvention de programme peut être considérée comme une petite subvention de groupe, ne couvrant pas les salaires.

Depuis les années 1970, les programmes ont pris de l'essor; ainsi, en 1990-1991, le CRM a accordé 40 subventions de programme totalisant 11,8 millions de dollars et 13 subventions de groupe d'une valeur totale de 14 millions de dollars. Au cours de cette période, bien que le nombre et les montants des subventions des programmes de recherche collective aient augmenté, la part du budget annuel du CRM qui y est alloué a plafonné à environ 15 p. 100.

Ainsi, le financement de ces programmes n'a augmenté que parce que le budget total du Conseil est passé de 50,8 millions de dollars en 1976 à 215,5 millions en 1990.

Pour obtenir un exemplaire gratuit du rapport du CRM, communiquer avec Neil Morris, directeur-adjoint aux Communications, CRM, Édifice Jeanne-Mance, 1600, rue Scott, Ottawa (Ont.) K1A 0W9; téléphone: (613) 954-1958; télécopieur: (613) 954-1800.

Activités de lobbyisme prévues

Au moment de mettre sous presse, c'est-à-dire à la mi-janvier, l'ACPU exerçait encore des pressions sur le plan constitutionnel, M. Fred Wilson, président de l'ACPU et M. Donald Savage, directeur, se préparant à rencontrer M. Clyde Wells, premier ministre de Terre-Neuve, le 15 janvier.

Après cette réunion, ils ont participé à la première d'une série de conférences constitutionnelles parrainées par le gouvernement fédéral. Cette conférence, qui a eu lieu à Halifax du 17 au 19 janvier, portait principalement sur la répartition des pouvoirs entre les gouvernements fédéral et provinciaux.

Dans un autre ordre d'idées, le Comité du statut de la femme de l'ACPU mettait la dernière main à un document qui sera soumis à un comité spécial de la Chambre concernant la *Loi sur l'équité en matière d'emploi*.

Pour obtenir de plus amples renseignements sur ces activités, communiquer avec Robert Léger ou Tim Stutt (Agents des relations avec les gouvernements de l'ACPU) en composant le (613) 237-6885.

CAUT examines accreditation concerns

By Robert Moore
Professional Officer, CAUT

At January Council, the CAUT commissioned Independent Study Group on University Governance (ISGUG) considered a number of different issues related to the roles and functions of professional or accrediting bodies and their impact on the academic community at Canadian universities.

The study group, comprised of Liora Salter, Guy Bourgeault, Ernst Benjamin and Robert Moore as secretary, met with Council members, representatives from local associations, the Collective Bargaining Cooperative's executive, interested observers and the liaison group to discuss these matters from various perspectives. Observers from both the federal and provincial government, professional and accrediting bodies in the health sciences and other disciplines also attended.

Participants expressed general as well as specific interests from the views of diverse professions, business, labour, research and libraries. The group's meetings addressed a wide range of national, regional, provincial and professional concerns for academics, students and administrators.

Sessions examined questions on internal and external program or curricula reviews for different disciplines. They examined the activities and mandates of various professional societies or associations and formal accrediting bodies, plus the nature of their reviews. Problems with respect to academic freedom, resource allocations and the effects of such reviews were also debated.

The reaction of the university's constituents to the influence of government initiated accountability and governance studies in addition to formal accrediting agency reports on the activities of certain schools, departments and faculties were discussed. The group explored matters concerning standards, codes of conduct or ethics and discipline for members by the university, the accrediting body and their professional organizations.

Discussions also ensued over the differences among the professions regarding their accreditation, licensing or registration processes and procedures provincially, federally and internationally.

Participants deliberated over the interaction of professional and accrediting bodies with university senates, boards and faculties or schools. Questions were raised concerning budget determination, resource management and direction of academic or research pursuits as a result of such reviews or in regard to government initiatives.

Some consequences of system-wide accreditation, the accrediting of each university as a whole rather than only some of its programs under the American model and the ramifications of value for money audits by governments were outlined.

Descriptions of these kinds of structures, their activities and provincial or state governments' intentions stimulated concern over how to approach such matters from a collegial or collective bargaining perspective and what forms of lobbying academic staff association members ought to encourage to achieve the most advantageous ends.

Members advocated provincial and national coordination of such efforts and the exchange of vital information among associations.

Questions were reviewed concerning the infringement of university autonomy, intrusions of individual privacy, government interference and external determination of local academic pursuits or programs by national and provincial professional or accrediting bodies.

Issues related to graduate and undergraduate course reviews and the effects of them on curricula, qualifications and career paths for both students and faculty were drawn to the attention of the study group by participants.

Questions about accessibility to review reports and the confidentiality of assessments of faculty members, departments and schools arose in connection with the use by university administrators of such information from professional accrediting bodies for different purposes.

The frequency, costs and time associated with external reviews in addition to appointment, tenure and promotion evaluations, plus student assessments on a regular basis caused concern that faculty members and their activities were over reviewed. The group sought out a more streamlined model or approach to academic appraisals of this kind.

The study group also queried the advantages and disadvantages of internal peer reviews of departments, faculties or schools and those by external accrediting agencies, bodies or professional associations in different disciplines at various universities.

The threat of the loss of accredited programs seemed to be influential at several institutions, especially among such disciplines as medicine, dentistry and engineering, among others.

The repercussions of negative reviews by such bodies, however, appeared to be felt by other disciplines than those directly affected if resources were reallocated as a result. Hence, questions about the impact of professional, accrediting bodies on academic programs and curricula embody university-wide concerns.

Members remarked upon the manner in which both internal and external program reviews were conducted at their university. The way each tended to react to them elicited remarks about the decision-making authorities and powers of different Canadian universities.

Such reactions evidenced various features of their unique or peculiar governing structures, the relationship of administrative and academic bodies and current government policies.

The study group will be examining the responsibilities and composition of university senates and academic administrations in May. It intends to evaluate the roles and functions of Canadian universities' senates vis-à-vis boards of governors and assess the

L to R. Ernst Benjamin, Liora Salter, Bob Moore, Guy Bourgeault

La direction des universités: une question controversée

Article résumé par Louise Caron
traductrice, ACPU

Robert Moore, secrétaire du Groupe d'étude indépendant sur la direction des universités (GEIDU), fait un compte rendu des rencontres que ce dernier a eues, lors de l'assemblée de janvier, avec des membres du Conseil, des représentants des associations locales, du Comité de direction de la Coopérative de négociation collective, des observateurs intéressés. Les discussions ont porté sur le rôle et les fonctions des organismes professionnels ou d'accréditation et sur leurs conséquences sur la collectivité universitaire canadienne.

Les délégués ont discuté de différentes questions reliées au thème, notamment le mandat et les activités de ces organismes, les normes, les codes de déontologie, les démarches à suivre pour obtenir l'autorisation à exercer une profession régie par une association professionnelle, l'interaction de ces organismes avec les conseils d'administration des universités, les facultés ou les écoles. Les participants aux rencontres se sont également penchés sur l'ingérence gouvernementale dans l'autonomie des universités, l'accès aux rapports d'évaluation et la confidentialité des évaluations des professeurs par des organismes d'accréditation et l'usage que l'administration universitaire en fait ainsi que les répercussions des évaluations négatives effectuées par les associations professionnelles.

À l'occasion de l'assemblée de mai, le GEIDU se penchera sur les responsabilités et la composition du sénat et de l'administration des universités. Il évaluera également le rôle et les fonctions du sénat par rapport au conseil d'administration.

Pour aider le GEIDU à préparer les rencontres de mai, veuillez transmettre vos suggestions, recommandations et documents afférents à Robert Moore, au secrétariat de l'ACPU.

APPOINTMENT

Fred Wilson, President of CAUT, is pleased to announce the appointment of Liza Duhaime to the post of **Professional Officer - Publications/Media Relations** effective February 1, 1992. This is a newly-created position within the CAUT office and follows reorganization of several positions as approved by the September 1991 Council.

Liza has been a member of the CAUT staff since December 1977. Originally hired in the accounting department, Liza was appointed to the position of Publications Clerk in 1980. In 1984, Liza was promoted to the position of Advertising/Circulation Coordinator for the CAUT Bulletin, where she has continued until now.

As the Publications Officer, Liza will be responsible for various editorial and production aspects of the CAUT Bulletin and other CAUT publications, as well as liaison with media representatives.

HARCOURTS
LIMITED
Since 1842
ACADEMIC ROBES
FACULTY AND OFFICIALS
CANADIAN, AMERICAN & FOREIGN UNIVERSITIES
26 DUNCAN ST., TORONTO, ONT. M5V 2B9
PHONE (416) 977-4408 FAX (416) 977-3856

Comments? Questions?

The editor invites letters, articles, and suggestions from readers. Letters of more than 300 words will be edited for reasons of space. Write, telephone or fax:
CAUT
294 Albert St., Suite 308
Ottawa K1P 6E6
telephone (613) 237-6885 fax (613) 232-0494

Smith report gets a chilly reception

continued from page 1

and performance indicators.

On the subject of teaching, Smith's recommendations 9, 10, 11, 13 and 14 all deal with scheduled classroom teaching hours. The CAUT response is critical of this narrow approach, noting that Smith himself says that this is a "crude statistic... misleading to those who do not understand (or do not wish to understand) the complex reality of academic life," and that he hesitated to mention it.

The response continues by criticizing the "poor quality of the research which he makes the basis for criticism" and exposes the faulty data used in his research on teaching hours at two universities.

With respect to accessibility, the response notes that Smith has made acceptable, but insufficient, recommendations on accessibility concerning international students and First Nations students, while avoiding the central economic questions. His strong recommendation for increased tuition fees and an Income Contingency Repayment Plan for student loans, is one to which CAUT has long objected.

On the matter of performance indicators, the CAUT response examines the recommended measures, and concludes that they "...are quite inadequate and will not produce useful information for the kind of sustained long-range planning that is essential for effective education, as opposed to short-range training, at the university level."

The CAUT response to the Smith report will be made available to CAUT's member associations to assist them in discussions with their administrations.

The response will also serve as the basis for future discussions with AUCC, politicians, public servants and the media. Members desiring a copy of the response may obtain it by contacting the CAUT office.

Governance Study

In other events at Council, delegates devoted all of Saturday morning to the Independent Study Group on University Governance. Discussions centred on issues related to professional or accrediting bodies and their impact on Canadian universities.

Following a brief introduction to the topic by the three members of the study group, delegates divided into small groups to examine a series of questions in greater detail, and then reconvened to report on such discussions in a final plenary session. Further details can be found in Robert Moore's report elsewhere in this issue of the *Bulletin*.

Policy Matters

Council delegates focused their attention on several matters of policy during Saturday afternoon and Sunday morning.

The Policy Statement on Fraud and Other Misconduct in Academic Research, prepared by the AF&T Committee, was approved, as was the Policy Statement on Academic Administrators and Persons Who May Be Excluded From a Bargaining Unit.

Similarly, recommendations from the Librarians Committee with respect to Scholarly Journal Subscription Cuts were endorsed by Council. The recommendations can be found elsewhere in this issue of the *Bulletin*.

Major recommendations of the Canadian Committee on Women in Engineering were also endorsed by Council.

The committee, chaired by Dr. Monique Frize (UNB), was established in Feb. 1990 and developed its recommendations following a major consultative process comprised of six regional public forums, a national conference and an endorsement meeting involving senior representatives from the primary and secondary school system, universities, associations of professional engineers, and the workplace.

CAUT was represented on the committee by Pamela Smith (Regina), former president of CAUT. The final report will be released in March 1992.

Un accueil froid pour le rapport Smith

suite de la page 1

universités sont limitées, que les salaires sont gelés malgré des conventions collectives négociées librement, que les étudiants font face à des hausses excessives des frais de scolarité, que des moratoires sont imposés à de nouveaux programmes, que le nombre d'étudiants par classe continue d'augmenter, que les fonds documentaires des bibliothèques ne peuvent être maintenus, que l'équipement de laboratoire est inadéquat et que les édifices se détériorent.

Dans sa réponse le sous-comité examine et commente 15 domaines principaux du rapport de la Commission et les recommandations afférentes, y compris l'enseignement, l'apprentissage, l'accessibilité et les indicateurs de rendement.

En ce qui concerne l'enseignement, les recommandations 9, 10, 11, 13 et 14 du rapport Smith portent sur les heures prévues d'enseignement. L'ACPU, dans sa réponse, critique cette vision étroite et fait remarquer que M. Smith lui-même a hésité «à parler d'heures d'enseignement (...) relativement à cette statistique brute et sachant à quel point ces données peuvent être trompeuses pour ceux qui ne comprennent pas (ou ne veulent pas comprendre) la réalité complexe de la vie universitaire».

L'ACPU poursuit sa réponse en critiquant la qualité médiocre de la recherche sur laquelle M. Smith fonde ses critiques et s'inquiète qu'il ait utilisé des données fautives sur deux universités pour étayer sa recherche sur les heures d'enseignement.

Sur la question de l'accessibilité, le sous-comité signale que M. Smith a formulé des recommandations acceptables mais insuffisantes sur l'accessibilité des étudiants étrangers et d'origine autochtone tout en évitant les questions financières fondamentales. M. Smith recommande fortement une hausse des droits de scolarité et la création d'un programme d'aide aux étudiants avec remboursement en fonction du revenu, initiatives auxquelles l'ACPU s'oppose depuis longtemps.

En ce qui concerne les indicateurs de rendement, le sous-comité se penche sur les mesures recommandées et conclut qu'elles sont insuffisantes et qu'elle ne produiront pas les renseignements utiles à la planification durable à long terme qui est essentielle à une formation efficace au niveau universitaire par rapport à la formation à court terme.

La réponse de l'ACPU au rapport Smith sera mise à la disposition des associations membres de l'ACPU pour les aider dans leurs discussions avec leur administration.

La réponse servira également de fondement à des discussions futures avec l'AUCC, des politiciens, des fonctionnaires et les médias. Les membres qui le désirent peuvent se procurer un exemplaire auprès de l'ACPU.

Étude sur la direction des universités

Les délégués du Conseil ont consacré la matinée de samedi au Groupe d'étude sur la direction des universités. Les discussions ont porté sur des questions relatives aux organismes professionnels ou d'accréditation et sur leurs conséquences sur les universités.

Après que les trois membres du groupe d'étude eurent présenté brièvement le sujet, les délégués se sont divisés en équipes et ont examiné plus en détail une série de questions. Réunis ensuite en plénière, ils ont fait rapport de leurs discussions. Vous trouverez en ces pages un rapport plus complet rédigé par Robert Moore.

Questions de politique générale

Le samedi après-midi et le dimanche en matinée, les délégués du Conseil se sont penchés sur plusieurs questions de politique générale.

L'Énoncé de principes sur la fraude et d'autres types d'inconduite dans le domaine de la recherche universitaire, rédigé par le Comité de la liberté universitaire et de la permanence de l'emploi, a été approuvé ainsi que l'Énoncé de principes sur les administrateurs universitaires et les personnes qui peuvent être exclues d'une unité de négociation.

En outre, le Conseil a adopté les recommandations du Comité des bibliothécaires sur la diminution des abonnements aux revues savantes. Les recommandations sont reproduites ailleurs en ces pages.

Le Conseil a de plus adopté les recommandations du Comité canadien des femmes en ingénierie.

Présidé par Mme Monique Frize (UNB), le comité a été créé en 1990 et a élaboré ses recommandations à la suite de consultations importantes sous la forme de six forums publics régionaux, un congrès national et une réunion de soutien à laquelle ont participé des représentants d'expérience des secteurs élémentaire et secondaire, des universités, des associations professionnelles d'ingénieurs et du milieu du travail.

Pamela Smith (Regina), ancienne présidente de l'ACPU, siégeait au comité à titre de représentante de l'ACPU. Le rapport définitif sera rendu public en mars 1992.

CAUT meets Clyde Wells

continued from page 1

CAUT suggested that the provincial finance ministers, who traditionally discussed the fiscal side of these matters, were the Toronto Maple Leafs of federal/provincial relations. They had lost every important game with the federal government since 1977. It was time that the first ministers took charge.

The CAUT delegation was composed of President Fred Wilson, Mark Graesser and John Evans of the Memorial University Faculty Association and Executive Director Donald Savage.

The meeting with Premier Wells was part of a series which CAUT bopes to have with provincial premiers and constitutional officials during the winter.

Just before Christmas the executive director and Professor Roger Black, President of the University of Prince Edward Island Faculty Association, met with Premier Ghiz. They found Premier Ghiz responsive to the suggestions of constitutionalizing and stabilizing the EPF arrangements.

In connection with these discussions *The Globe and Mail* published a letter (see page 3) from the president of CAUT decrying the tendency in some circles to try to shrink the constitutional talks to one or two issues.

He noted the importance of social issues to Canadians and that negotiations were more likely to be successful if there were a number of matters on the table so that all parties could return home saying that they had secured something for their constituents.

A number of newspapers across the country bave also published an op.ed. piece by the president on these issues. These include the *London Free Press*, the *Winnipeg Free Press*, the *Regina Leader-Post*, the *Moncton Times-Transcript*, the *Peterborough Examiner*, and the *Windsor Star*. There was also considerable media coverage of tbe CAUT visit to Newfoundland.

L'ACPU et Clyde Wells discutent du financement de l'enseignement postsecondaire

suite de la page 1

que l'on pourrait y déterminer les conditions en vertu desquelles le gouvernement fédéral pourrait modifier les programmes qu'il a légiférés.

M. Wells s'est également montré disposé à imposer les mêmes conditions de modification au volet provincial de ces programmes.

L'ACPU a rencontré M. Ed Roberts, qui deviendra ministre de la Justice sous peu et qui aura la responsabilité de défendre la position de Terre-Neuve dans les pourparlers constitutionnels.

M. Roberts s'est montré intéressé à l'idée de convertir les accords de Financement des programmes établis (FPE) au titre de l'enseignement postsecondaire, de la santé et du Régime d'assistance publique du Canada en des contrats quinquennaux que l'une ou l'autre partie ne pourrait modifier que par l'entremise d'une entente réciproque, Les parties pourraient renégocier le contrat après cinq ans. Cette idée traduit l'esprit des premiers accords qui ne s'est pas concrétisé dans la pratique.

L'ACPU a souligné à M. Wells et à M. Roberts l'importance pour les premiers ministres d'assumer la responsabilité de la position constitutionnelle des programmes à frais partagés ainsi que de leur financement.

En matière de relations fédérales-provinciales, l'ACPU a comparé les ministres des finances provinciaux, qui, par tradition, discutent de l'aspect fiscal de ces questions, aux Maple Leafs de Toronto. En effet, ils ont perdu toutes les parties importantes contre le gouvernement fédéral depuis 1977. Il est temps que les premiers ministres prennent la relève.

La délégation de l'ACPU était formée du président, Fred Wilson, de Mark Graesser et de John Evans, de la Memorial University Faculty Association, ainsi que du directeur général, Donald Savage.

La rencontre avec le premier ministre Wells s'inscrit dans une série de réunions que l'ACPU souhaite avoir au cours de l'hiver avec les premiers ministres provinciaux et les responsables des affaires constitutionnelles.

Le directeur général et le professeur Roger Black, président de l'University of Prince Edward Island Faculty Association, ont rencontré avant Noël le premier ministre Ghiz. À leur avis, le premier ministre Ghiz a bien accueilli la suggestion d'inscrire dans la Constitution les accords du FPE et de les stabiliser.

En ce qui concerne les discussions constitutionnelles, le *Globe and Mail* a publié une lettre du président de l'ACPU (voir page 3) dans laquelle il a décrié certains milieux enclins à ramener le débat à une ou deux questions.

Il a fait remarquer l'importance des questions sociales pour les Canadiens. Il a ajouté que les négociations auraient plus de chance de réussir si un certain nombre de questions étaient déposées sur la table, ce qui permettrait à toutes les parties de s'en retourner en affirmant qu'elles ont obtenu quelque chose pour leurs commettants.

Un bon nombre de journaux à travers le pays ont publié un article du président sur ce dossier, notamment le *London Free Press*, le *Winnipeg Free Press*, le *Regina Leader-Post*, le *Moncton Times-Transcript*, le *Peterborough Examiner* et le *Windsor Star*. La visite de l'ACPU à Terre-Neuve a également beaucoup fait les manchettes.

The Sarah Shorten Award: Request for Nominations

In October 1990, on the recommendation of the CAUT Status of Women Committee, Council created the Sarah Shorten Award. The purpose of the award is to recognize the remarkable contribution made by Professor Sarah J. Shorten to the advancement of the status of women, CAUT and to the entire Canadian academic community.

The CAUT Status of Women Committee requests nominations for this award. Faculty Associations, Status of Women Committees or any interested party are invited to forward nominations with a description of the reasons why it should be awarded to the person and a curriculum vitae of the potential recipient. The Status of Women Committee would welcome any other relevant information on the candidate.

The deadline for the Sarah Shorten Award is **March 1, 1992*** but the CAUT Status of Women Committee will entertain nominations at any time for future recipients.

If you want more information about what should be included in the candidate's dossier or want to forward your nomination, please contact Mariette Blanchette, Secretary of the CAUT Status of Women Committee, Suite 308, 294 Albert Street, Ottawa, Ontario K1P 6E6.
(* date extended)

Le prix Sarah Shorten Demande de candidatures

À la recommandation du Comité du statut de la femme de l'ACPU, le Conseil a créé en octobre 1990 le prix Sarah Shorten. La création du prix avait pour but de reconnaître l'apport exceptionnel de Mme Sarah J. Shorten à l'avancement de la condition des femmes, à l'ACPU et à toute la collectivité universitaire canadienne.

Le Comité du statut de la femme sollicite des candidatures pour le prix. Il invite les associations de professeurs, les comités du statut de la femme ou autre partie intéressée à soumettre une candidature ainsi qu'une description des motifs justifiant la remise du prix à cette personne. Un curriculum vitae de la personne proposée doit accompagner le tout. Le Comité du statut de la femme accepte volontiers tout renseignement pertinent sur la personne proposée.

La date limite de réception des candidatures est le **1er MARS 1992***. Toutefois, le Comité du statut de la femme acceptera des candidatures à n'importe quel moment pour de futures remises du prix.

Si vous désirez des renseignements supplémentaires sur les pièces à ajouter au dossier des personnes proposées ou si vous voulez proposer une personne, veuillez communiquer avec Mariette Blanchette, secrétaire du Comité du statut de la femme, bureau 308, 294, rue Albert, Ottawa (Ontario) K1P 6E6.
***délai prolongé**

CAUT Policy:
Scholarly Journal Cutbacks

At its September 1991 Council, the CAUT endorsed the Librarians' Committee discussion/information paper titled, *Academic Implications of Scholarly Journal Subscription Cuts.* During its recent meeting CAUT Council showed its concern over the serious consequences outlined in the paper by endorsing the Committee's proposed recommendations and adopting them as CAUT policy. The full text of the recommendations follows.

Policy on Scholarly Journal Cutbacks

1. That the federal and provincial governments be lobbied directly to address the problems posed by the increasing burden of scholarly publication subscription prices:
   (a) by providing funds specifically for the ongoing support for the purchase of scholarly publications;
   (b) by implementing revisions with respect to research, scholarly and other related exemptions of the Phase II proposals to the Copyright Act.

2. That the universities and their libraries, faculty and librarians, also address these problems:
   (a) through faculty councils and chairs of departments by disciplinary interest so that there be consultation with senior university and library administrators to determine fair and equitable publication cuts at their respective university libraries;
   (b) in consultation and in conjunction with universities and their libraries to see that current resource sharing and networking among universities, governmental organizations and other research bodies (e.g. National Library, Public Archives, CISTI) be improved;
   (c) by increasing support to the above mentioned bodies so that these and related institutions can provide better services to the academic community.

3. That universities recognize and examine the potential impact of the cancellation of less mainstream scholarly journals on the teaching and research process.

4. That universities sensitize themselves to the problems caused by the economics of the present system of academic journal publishing and seek alternative ways of dealing with the high costs associated with these materials, e.g. considering local, provincial and national resource sharing options when possible, or by supporting, when appropriate, those journals whose prices do not rise at an excessive rate.

Correction

The January issue of the Bulletin incorrectly identified the participants of the newly-formed coalition on PSE. In attendance at the meeting held in November were the following organizations:

Alberta College-Institute Faculties Association
College-Institute Educators' Association of British Columbia
Canadian Union of Public Employees
National Union of Provincial Government Employees
Canadian Federation of Students
Canadian Union of Educational Workers
Canadian Association of University Teachers

Absent:
Confederation of Ontario Universities Staff Association

Observer:
Canadian Teachers' Federation

ON EXACT SOLUTIONS OF SOME POLYNOMIALS
by
MEHRAN BASTI

This is part of my five years research on exact solutions of equations, within the realm of "Old Mathematics". Its methods are new, comparable and in competition with those of Euler, Galois and Lagrange.

I strongly believe that research on exact solutions of equations will create a new and solid field in mathematics, particularly with the availability of symbolic computer systems such as "Maple" and "Macsyma".

The 25-page typewritten manuscript is:
List.....$15
Libraries and Institutions.....$25 (Can.)
Outside North America.....Additional $5

For you to be the pioneers of this 21st Century mathematics, please send cheque or money order to:

Dr. M. Basti,
Inter-Universities North,
59 Elizabeth Road,
Box 23,
Thompson, Manitoba, R8N 1X4;
Tel.: 1-800-442-0462.

Look for more high quality research articles and seminars under the trademark of **Education 3000.**

EXCELLENCE IN Education

Open House...

On Friday evening prior to the meeting, Council delegates were invited to attend a reception at the CAUT office in Ottawa. The reception was held at the 294 Albert Street location in order to provide a suitable setting for discussions at the meeting on the establishment of a sub-committee of Council to examine future office accommodation needs. The present lease on the office expires in July 1993.

Council delegates elected Tony Costanzo (Concordia), Helen Holmes (Calgary) and Luis Lobo (Memorial), along with a representative from the Executive to form the committee. Staff members representing management, professional and support groups will participate on the committee in a non-voting capacity. The committee will be making recommendations to the May Council on either renewal of the current lease, leasing space at another location or the purchase of a building.

CLASSIFIEDS/ANNONCES CLASSÉES

CAUT/ACPU BULLETIN

Advertisements which state a deadline date for submission of applications that is before the 30th of the month of publication cannot be accepted.

The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, colour, sex, age, marital status, family status, handicap, sexual preference, social origin, or political beliefs or affiliation. CAUT expects that all positions advertised in the Bulletin are open to both men and women. Advertisements using gender specific language will not be accepted except when the language has been mandated by human rights legislation. Where any bona fide reasons for exemption from general policy stated above exist, it is the responsibility of the institution which intends to place a restrictive advertisement to provide the Editor of the Bulletin with a statement as to these reasons.

Ne peuvent être acceptees les annonces qui mentionnent une date limite pour la reception des demades avant le 30 du mois de publication.

L'editeur n'accepte pas d'annonces de postes d'administration ni d'enseignement qui restreignent les candidatures pour des raisons de race, d'origine raciale, de religion, de couleur, de sexe, d'âge, d'état civil, de situation familiale, ethniques, d'handicap, d'orientation sexuelle, d'origine sociale ou de convictions ou d'attaches politiques générales. L'ACPU s'attend à ce que tous les postes annoncées dans le Bulletin soient offerts aux hommes et aux femmes. Les annonces utilisant un langage sexiste ne sont pas acceptées à moins que la loi sur les droits de la personne ne le permette. Il incombe à l'établissement qui a l'intention de faire paraitre une annonce restrictive de fournir à la rédactrice du Bulletin une déclaration énoncant ces raisons.

Many Canadian universities are signatories to the Federal Contractors Program. The program requires that suppliers of goods and services to the federal government who employ 100 persons or more and who want to bid on federal contracts (including research contracts) of $200,000 or more must commit themselves to implementing employment equity as a condition of their bid. This commitment requires the identification and removal of artificial barriers to the selection, hiring, promotion and training of women, aboriginal peoples, persons with disabilities and visible minorities. As a result, applications for some positions advertised in the CAUT Bulletin may be asked to provide information of a confidential nature.

Beaucoup d'universités canadiennes se sont jointes au programme de contrats fédéraux. Le programme exige que les fournisseurs de biens et services du gouvernement fédéral qui emploient au moins 100 personnes et veulent soumissionner des contrats fédéraux (y compris des contrats de recherche) d'au moins 200 000 $ doivent s'engager, comme condition de la soumission, à appliquer l'équité dans l'emploi. Cet engagement exige que l'on supprime tout obstacle artificiel à la sélection, à l'embauche, à l'avancement et à la formation des femmes, des aborigènes, des personnes handicapées et des minorités visibles. À cette fin, on pourra demander aux candidat(e)s à certains postes annoncés dans le Bulletin de l'ACPU de fournir des renseignements à caractère confidentiel.

As a service to CAUT members interested in positions available in other countries, the ***Bulletin*** *accepts advertisements for these positions. The view of academic freedom and the extent to which it is protected in other countries may vary. Except in the case of the United States, where the Association of American University Professors (AAUP) investigates alleged violations of academic freedom, there is no method by which we can provide any verifiable information concerning the state of academic freedom at universities outside of Canada. CAUT publishes a list of universities censured by AAUP twice a year. Further information about those censures can be obtained by writing to AAUP, Suite 500, 1012 – 14th. St. N.W., Washington, DC 20005; tel: 202-737-5900.*

Le Bulletin accepte les offres d'emploi à l'extérieur du Canada à titre de service pour les membres de l'ACPU qui pourraient être intéressés. La perception de la liberté universitaire et son degré de protection peut varier d'un pays à l'autre. À l'exception des États-Unis, où l'Association of American University Professors enquête sur des prétendues violations de la liberté universitaire, il n'existe aucune methode nous permettant de vérifier la situation de la liberté universitaire dans les universités étrangères. Deux fois par année, l'ACPU publie une liste d'universités farsant l'objet de censure par l'AAUP. Pour obtenir des renseignements supplementaires sur ces censures, prière d'écrire à l'AAUP, suite 500, 1012 14th. St. N.W., Washington, DC 20005; tél:(202) 737-5900.

ACCOUNTANCY

UNIVERSITY OF WATERLOO, School of Accountancy. Applications are invited for faculty position from those with teaching and research interests in (1) financial accounting, (2) finance, (3) management accounting and information systems, (4) auditing, (5) taxation. Ph.D. or equivalent. Salary will depend on qualifications. Appointments effective July 1, 1992 or by arrangement. Appointments available until positions filled. Send resumes to the Director, School of Accountancy, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of these positions is subject to budgetary approval. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. The University of Waterloo encourages applications from qualified women and men, members of the visible minorities, native peoples, and persons with disabilities.

ADMINISTRATION

UNIVERSITY OF REGINA: Faculty of Administration. Applications are invited for one tenure track position in each of Accounting, Industrial Relations and Marketing. Candidates should have completed or be near completion of Ph.D. Appointments which will commence July 1, 1992, will be made at the Assistant or Associate level. The Faculty of Administration offers a four year undergraduate program which has an optional co-op work/study component. The Faculty also offers a full-time Masters of Administration degree. Applications should be sent to Dr. John Turtle, Dean, Faculty of Administration, University of Regina, Regina, Saskatchewan, S4S 0A2. Telephone (306) 585-4162 Fax (306) 585-4805. The University of Regina is committed to employment equity. We encourage applications from all qualified candidates, including women, aboriginal people, visible minorities, and people with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ANATOMY

DALHOUSIE UNIVERSITY, HALIFAX, NOVA SCOTIA: Assistant/Associate Professor in and Chair in Anatomy. The Department of Anatomy at Dalhousie University is seeking applications for two tenure track positions to commence July 1, 1992. Candidates must have a Ph.D. and have undertaken postdoctoral training. The ability to teach histology, gross anatomy or neuroanatomy is desirable, and the candidatas will be expected to undertake independent research and contribute to graduate programmes. Current research activities within the department include neurobiology, functional morphology and cell biology. Excellent facilities and stipend support are available. Applications should include a curriculum vitae, representative reprints, a summary of present research activities, an outline of future research directions and the names of three referees. Application reviews will begin January 31, 1992. Applications are invited from all qualified candidates. Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. Please apply to: Dr. D.A. Hopkins, Professor and Head, Department of Anatomy, Faculty of Medicina, Dalhousie University, Halifax, Nova Scotia, Canada, B3H 4H7. Telephone: 902-494-6850.

ANTHROPOLOGY

THE UNIVERSITY OF LETHBRIDGE: Faculty of Arts and Science, Department of Anthropology. 1. Title: Assistant Professor level; one, possibly two probationary (tenure-track) appointments contingent upon the availability of funding. 2. Qualifications: A Ph.D. in hand by the closing date is preferred. Those socio-cultural positions are topically open but strong preference will be given to candidates with competence in each of the following: (a) contemporary trends such as applied anthropology, critical theory, discourse analysis, urbanism; (b) cross-disciplinary topics, such as nursing/medicine, First Nations peoples, development, cultural performance or women's studies; (c) traditional perspectives, such as kinship, politics, theory, social organization, ethnographic field methods; and (d) an ethnographic area. Relevant teaching experience, a commitment to teaching excellence, pertinent publications and an ongoing research programme are strongly desired. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. 3. Responsibilities: Teaching and research. 4. Salary (1991-92): Assistant Professor $38,450 minimum per annum. 5. Applications: Applicants should send a complete dossier and arrange to have three letters of reference forwarded to: Dr. N. Buchignani, Chair, Department of Anthropology, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 6. Effective Date: 01 July 1992. 7. Closing Date: 31 March 1992.

ART HISTORY

THE UNIVERSITY OF BRITISH COLUMBIA: Art History. Applications are invited for a tenure track position at the Assistant Professor level, beginning 1 July 1992. Position is subject to funding. Candidates should have a completed Ph.D., but those who can provide firm evidence of imminent completion may also be considered. The area of specialty is South or Southeast Asian art; but the candidate must be able to teach undergraduates and graduates in both areas and, as well, have a reasonable familiarity of all Asian art sufficient to teach a lower-level survey course. Candidates must have a tightly focused program of research in South or Southeast Asian art with scholarly achievement and recognition commensurate with the length of involvement with the field. Those who bring particularly innovative insights to the subject will receive priority consideration. Please send a complete curriculum vitae and names of three references to: Dr. James D. Caswell, Head, Department of Fine Arts, University of British Columbia, 6333 Memorial Road, Vancouver, B.C., V6T 1Z2. Deadline for applications: 2 March 1992. U.B.C. encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

THE UNIVERSITY OF BRITISH COLUMBIA: Art History. Applications are invited for a tenure track position at the Assistant Professor level, beginning 1 July 1992. Position is subject to funding. Candidates should have a completed Ph.D., but those who can provide firm evidence of imminent completion may also be considered. The area of specialty is Early Medieval to Romanesque art; but the candidate must have a reasonable familiarity with the whole of Western art sufficient to teach lower-level surveys on occasion. Preference will be given to candidates who take an interdisciplinary and contextual emphasis to their research and interest in current methodological and historical issues in art history. Please send a complete curriculum vitae and names of three references to: Dr. James D. Caswell, Head, Department of Fine Arts, University of British Columbia, 6333 Memorial Road, Vancouver, B.C., V6T 1Z2. Deadline for applications: 2 March 1992. U.B.C. encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

UNIVERSITY OF ALBERTA: Art History Appointment. Assistant Professor, Full-time, tenure track, 1991-92 salary range from $38,955, July 1, 1991. Appointment will be made at the floor of the range). To teach undergraduate and graduate courses in Canadian Art (Historical and Contemporary). A strong critical and theoretical background with an ability to address questions of national identity, related teaching experience, together with a Ph.D. completed or nearing completion, is required. A scholarly publication record in the area would be an asset. Apply with letter of application, CV and samples of scholarly work, and have three letters of recommendation sent to Dr. Desmond Rochfort, Chairman, Department of Art and Design, University of Alberta, Edmonton, Alberta T6G 2C9. Closing date for applications is January 28, 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Alberte is committed to the principle of equity in employment. The University encourages applications from Aboriginal persons, disabled persons, members of visible minorities and women.

BIOCHEMISTRY

MEMORIAL UNIVERSITY OF NEWFOUNDLAND: Nutritional Biochemistry/Metabolic Regulation. Applications are invited for two faculty positions in the field of Nutritional Biochemistry/Metabolic Regulation. The successful applicants will join a research group in Nutritional Biochemistry in a suite of newly constructed laboratories and associated animal facilities and will establish independent research programs in the areas of protein, lipid or carbohydrate metabolism. These are tenure-track positions funded by the Medical Research Council of Canada through its Development Grant Program. Successful candidates must qualify for support through this program. Appointments may be made at either the Assistant or Associate Professor rank. Memorial University is committed to the principle of equity in employment. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications, together with curriculum vitae, names of three referees and three representative publications, should be sent before 1 March, 1992, to: Dr. K.M.W. Keough, Head, Department of Biochemistry, Memorial University of Newfoundland, St. John's, Newfoundland, A1B 3X7.

BIOLOGY

UNIVERSITY OF VICTORIA: Mycology. The Department of Biology, University of Victoria, is seeking a person with expertise in Mycology for a tenure-track Assistant Professor position. The successful applicant will be expected to teach mycology in our lower-level core botany course and to provide more specialized instruction related to the candidate's area of expertise in our upper-level program. The deadline for applications is 1 March 1992. Applicants must send their curriculum vitae, at least one copy each of two recent publications, a description of research interests, and names of at least three referees who can be contacted to: Dr. Louis A. Hobson, Chair, Department of Biology, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply

LAKEHEAD UNIVERSITY: The Department of Biology at Lakehead University invites applications for a probationary (tenure-track) position in Plant Ecology. Applicants must have a Ph.D. and preferably post-doctoral experience. The successful candidate will be expected to establish an independent, externally funded research program and to participate in both Honours and M.Sc. thesis supervision. In addition to teaching a course in Plant Ecology, the candidate would be expected to offer specialized courses in the candidate's area of interest. The Department would welcome applications from candidates with research interests compatible with our boreal forest location. The appointment is effective July 1, 1992 and is subject to final budgetary approval. Applicants should send a curriculum vitae along with letters of support from three referees by March 15, 1992 to: Dr. J. Gellen, Dean of Arts and Science, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

BISHOP'S UNIVERSITY: Biology. Applications are invited for a temporary replacement position in the Department of Biological Sciences at Bishop's University for the academic year 1992-93, subject to budgetary approval. Teaching load consists of four, one-semester courses as follows: General Zoology, Invertebrate Zoology, and two courses in the applicant's field of specialization. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents. Please send a C.V. and the names of three referees to: Dr. R. D. Cook, Dean of Natural Sciences and Mathematics, Bishop's University, Lennoxville, Quebec, J1M 1Z7. Tel: (819)822-9633, Fax (819)822-9661

UNIVERSITY OF WINNIPEG: The Department of Biology invites applications for a nine month sessional appointment at the Assistant Professor level, commencing on August 1st, 1992. The position is subject to budgetary approval. Applicants must have a Ph.D. and be qualified to teach courses in Microbiology at the introductory and senior levels of our undergraduate program. The appointment will be made in accordance with Canadian immigration requirements. Priority will be given to Canadian citizens and permanent residents of Canada. Deadline for application is March 31st, 1992. Applicants should send their curriculum vitae, reprints of two representative publications, and arrange for three referees to send their comments to: Dr. William S. Evans, Chairman, Department of Biology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9. Telephone: (204) 786-9862; Fax: (204) 783-7981

UNIVERSITY OF WINNIPEG: The Department of Biology invites applications for a tenure-track appointment at the Assistant Professor level, commencing July 1st, 1992. Preference will be given to theoretical biologists with expertise in ecophysiology, behaviour, evolutionary theory or population biology. Applicants must have a Ph.D and must be qualified to teach in, and develop courses appropriate to, our broadly based undergraduate program. The successful candidate will be expected to develop an externally funded research program independently or in collaboration with other Department members. The appointment, subject to budgetary approval, will be made in accordance with Canadian immigration requirements. Priority will be given to Canadian citizens and permanent residents of Canada. Deadline for applications is March 31st, 1992. Applicants should send their curriculum vitae, reprints of two representative publications, a short description of their research interests and arrange for three referees to send their comments to: Dr. William S Evans, Chairman, Department of Biology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9. Telephone: (204) 786-9862; Fax: (204) 783-7981

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Plant Ecologist. Applications are invited for a tenure track position at the Assistant Professor level in the Department of Biology commencing in September 1992. We are seeking a higher plant ecologist with interest in terrestrial or wetland areas within a boreal environment. The successful candidate will be expected to develop a strong research programme, seek and secure external funding, supervise graduate students and teach courses at the undergraduate and graduate levels. Candidates must have a Ph.D and preferably post-doctoral experience. Applications, including curriculum vitae, statement of research directions, the names and addresses of three references, and copies of representative publications should be sent to: Dr. R. Sheath, Head, Department of Biology, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1B 3X9. Screening of applications will begin on March 1, 1992. In accordance with Canadian immigration raquirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity.

SAINT MARY'S UNIVERSITY Department of Biology invites epoications for a full-time, tenure-track position at the assistant professor level in the field of Molecular or Microbial Genetics. The appointment is effective September 1, 1992. The successful applicant will be expected to develop an active and externally funded research program as well as teach an introductory course in Genetics and another in his/her specialty. Candidates should possess a PhD in Biology. Preference will be given to those candidates having post-doctoral research experience and teaching experience at the undergraduate level. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Saint Mary's University is an equal opportunity employer. Applications, including a cumculum vitae and the names of three referees, should be sent prior to March 31, 1992 to: Dr. B Kapoor, Chairperson, Department of Biology, Saint Mary's University, Halifax, Nova Scotia B3H 3C3

BOTANY

UNIVERSITY OF TORONTO - ERINDALE COLLEGE: Assistant Professor in Botany. Applications are invited for a possible NSERC Women's Faculty Award position in Plant Ecology/Environmental Plant Science. The application of the winning candidate will be submitted to NSERC for approval and funding starting July 1, 1993. PhD. is required. The successful applicant will be expected to establish an active research program and to contribute to the teaching at the undergraduate and graduate level. The salary level will be in keeping with NSERC guidelines. The position would be bridged to the tenure-stream. Female applicants with outstanding qualifications are encouraged to send curriculum vitae with an outline of research orientation, and arrange for three letters of recommendation to be forwarded to Dr. Josef Svoboda, Associate Chairman of Botany, Erindale College, University of Toronto, Mississauga, Ontario, L5L 1C6; Telephone (416) 828-5368; FAX (416) 828-3792. Applications should arrive prior to April 1, 1992. In accordance with Canadian immigration requirements, priority will

CAUT/Group Insurance

CAUT members are entitled to apply for these low-cost plans:

1. **LIFE INSURANCE** up to $500,000.
2. **PERSONAL ACCIDENT INSURANCE** ($150,000).
3. **FAMILY LIFE INSURANCE** for spouses and children of members.
4. **PROFESSIONAL PROPERTY INSURANCE** books, computers, etc.

252

For complete details, brochures, applications, premium costs, etc. mail the coupon to:

Pour obtenir des détails complets, brochures, formules d'adhésion, tableaux des primes, etc. postez le coupon à:

KANATIA

CAUT Insurance Trust, P.O. Box 3528, Station C, Ottawa, Canada K1Y 4G1.

Administrateur de l'Assurance de l'ACPU, C.P. 3528, succursale C, Ottawa, Canada K1Y 4G1.

l'ACPU/Assurance Collective

Les membres de l'ACPU peuvent souscrire aux régimes suivants à prix modique:

1. **ASSURANCE-VIE** jusqu'à $500,000.
2. **ASSURANCE PERSONNELLE EN CAS D'ACCIDENT** ($150,000).
3. **ASSURANCE-VIE POUR LA FAMILLE** sur la vie du conjoint et des enfants des membres.
4. **RÉGIME D'ASSURANCE EFFETS PROFESSIONNELS** livres, ordinateurs, etc.

Please send me information outlining the CAUT Insurance Plans.

Veuillez, s'il vous plait, me faire parvenir les renseignements complets sur les régimes d'assurance de l'ACPU.

Name/Nom _____

Address/Adresse _____

City/Ville _____ Province _____ Code _____

be given to Canadian citizens and permanent residents (landed immigrants) of Canada

BUSINESS ADMINISTRATION & COMMERCE

ST. FRANCIS XAVIER UNIVERSITY: Business Administration. Tenure track or limited term appointments beginning September 1, 1992, to teach undergraduate courses in selected combinations of: Finance, Management/O.B., Operations Management, Policy. Entrepreneurship. Preference for doctoral degree completed or near completion but will consider applicants with MBA plus relevant experience. Please apply to Ian Sayer, Chair, Department of Business Administration, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0.

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: Business Administration. The School of Business invites applications for limited-term faculty positions for the 1992-1993 academic year. Candidates must possess, as a minimum, the MBA and the ability to teach a combination of subjects would be an asset. Relevant business, teaching and research experience is desirable. Salary and rank will depend on qualifications and experience and are competitive with those at other Canadian business schools. Please submit curriculum vitae and the names, addresses and telephone numbers of three referees to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. The University of New Brunswick is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF NEW BRUNSWICK: The Faculty of Administration invites applications for tenure track positions in: Accounting, Finance, International Business/Policy, Industrial Relations/Personnel, Law, Marketing, Management Information Systems, Management (Introduction to Business/Micro and Macro-Organizational Behaviour), Management Science and for an instructorship in Business Communications. Qualification for tenure track positions is Ph.D. completed or near completion in appropriate disciplines. Rank is generally Assistant or Associate depending on qualifications and experience, but persons with a very strong record of demonstrated achievement will be considered for the rank of full professor. Term positions at the rank of Lecturer may be available for applicants holding an MBA degree or professional accounting designation. Persons with tenured positions elsewhere may apply for visiting appointments. Appointments effective July 1, 1992 or January 1, 1993 as convenient. Successful candidates will teach in the BBA, MBA, and MPA programs and carry out research in their disciplines. Salary is competitive at all ranks. (Some positions are subject to budgetary provisions) Submit curriculum vitae and names and addresses of three referees to Dr. Ronald G. Storey, Dean, Faculty of Administration, University of New Brunswick, P.O. Box 4400, Fredericton, New Brunswick, Canada, E3B 5A3. Applications from female candidates are particularly welcome. The University of New Brunswick is committed to the principle of employment equity.

CONCORDIA UNIVERSITY: Faculty of Commerce and Administration, Department of Decision Sciences and Management Information Systems. Applications are invited for tenure-track and visiting positions at all ranks, in Management Information Systems, Production/Operations Management, effective June 1, 1992. For appointment as Assistant Professor, preference will be given to candidates who have completed their PhD and who have a strong research orientation. Candidates for higher ranks must provide evidence of excellent teaching and research. Salaries are competitive and depend on rank, research record and experience. Successful candidates will participate in teaching and research supervision in the following programmes: Undergraduate, Graduate Diploma, MBA, EMBA, MSc, and PhD. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority. In accordance with Canadian immigration requirements, priority will be given to Canadian citizen and permanent residents of Canada. Interested candidates are invited to send an application including curriculum vitae and the names of three academic referees to Jerry Tomberlin, Chair, Department of Decision Sciences and Management Information Systems, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8.

CONCORDIA UNIVERSITY: Faculty of Commerce and Administration, Department of Decision Sciences and Management Information Systems. The Department wishes to nominate an eligible applicant with a strong research orientation in Management Information Systems and/or Production/Operations Management for an NSERC Women's Faculty Award. NSERC gives preference to nominees who are within five years since the completion of their doctoral degree. Nominees will also be offered a tenure-track position at the Assistant Professor level starting June 1, 1992. Should the nominee be granted an award, it is expected that she would devote most of her time to research, undertaking only a limited amount of teaching. Concordia University is committed to Employment Equity at all levels, and encourages applications from abongmal peoples, visible minorities and disabled persons. Only women who are currently citizens or permanent residents of Canada are eligible for the award. Interested candidates are invited to send an application including curriculum vitae and the names of three academic referees to Jerry Tomberlin, Chair, Department of Decision Sciences and Management Information Systems, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Memorial's Faculty of Business Administration is seeking applications for faculty positions in many functional areas due to significant growth in undergraduate and graduate programs. These may be tenure-track, contractual or visiting positions and appointments are possible at all ranks. Employment dates are flexible, and salaries are competitive and depend upon qualifications and experience. Tenure-track applicants should hold a doctoral degree or be near completion. The faculty has institutes in the areas of small business and management development. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Please contact Dr. Rick Roskin, Dean, Faculty of Business Administration, Memorial University of Newfoundland, St. John's, NF A1B 3X5; Telephone: (709) 737-8651; FAX. (709) 737-7680.

UNIVERSITY OF MANITOBA. Faculty of Management. Applications are invited in the areas of (i) accounting and (ii) finance. Rank is open based on qualifications and experience. Visiting appointment is also possible. Ph.D. or DBA, completed or near completion is required. Duties include research and teaching at the undergraduate and graduate levels. Salary is competitive and will depend on qualifications, experience and research record. Appointment date is open; July 1, 1992 preferred. Application date closes when position is filled. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people and persons with disabilities. The University provides a smoke free work environment, save for specially designated areas. Priority consideration will be given to Canadian citizens and permanent residents. Applications should be sent to: Dr. Lawrence I. Gould, Head, Department of Accounting and Finance, University of Manitoba. Winnipeg, Manitoba, R3T 2N2.

CANADIAN STUDIES

CARLETON UNIVERSITY: Institute of Canadian Studies. Subject to budgetary approval, the Institute of Canadian Studies at Carleton University invites applications for a tenure track position at the level of Assistant or Associate Professor, beginning July 1, 1992. Qualifications include Ph.D. or professional equivalent, teaching experience, publications, and established research program. The successful candidate will have the ability to teach interdisciplinary courses in the broad area of Canadian Studies while also taking responsibility for co-ordinating the Institute's Women's Studies program area which focuses upon Canadian feminist theory and the history of Canadian women's movements. Duties will also include co-ordination of the Institute's advanced summer program. Applications should be sent by March 16, 1992 to Stan McMullin, Director, Institute of Canadian Studies, Carleton University, Ottawa, Ontario, K1S 5B6; telephone (613) 788-2366. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and disabled persons. Interested persons from these groups are encouraged to apply

CHEMISTRY

BROCK UNIVERSITY: Faculty Appointment - Chemistry. The Department of Chemistry at Brock University invites applications for a 3-year term appointment at the assistant professor level to commence in July, 1992. The successful candidate will be expected to establish a viable research programme in the Department. We are particularly interested in applications from those with a strong background in organic, bioorganic or biophysical chemistry. Extension of the appointment beyond the three year period cannot be guaranteed at this time, but several vacancies for tenure-track positions in organic chemistry are expected to occur as a consequence of retirements in the mid-1990s. Applications including curriculum vitae, the names of three referees, and a detailed research plan should be sent as soon as possible. Candidates can expedite matters by having referees write the Department directly in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The position is available pending final budget approval. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled. Applications will be accepted until April 1st, 1992. H.L. Holland, Search Committee Co-ordinator, Department of Chemistry, Brock University, St. Catharines, Ontario L2S 3A1, Canada, (CWC)a.

UNIVERSITY OF PRINCE EDWARD ISLAND. The Department of Chemistry invites applications for a tenure-track appointment at the Assistant Professor level in the area of Biochemistry or inorganic Chemistry. This appointment, subject to budgetary approval, is effective 1 July, 1992. Candidates will be expected to have an enthusiasm for teaching at the undergraduate level, a demonstrated ability in research, and hold a Ph.D. degree. The appointee will be expected to be able to teach a range of undergraduate courses and to initiate a research program. The University of Prince Edward Island offers a Chemistry program leading to the B.Sc. degree. The Chemistry Department consists of six faculty members. It is equipped with computer facilities and the usual spectroscopic and analytical instruments. The University of Prince Edward Island offers equal employment opportunity to all applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Prince Edward Island encourages applications from qualified female candidates. The closing date for application is 15 March, 1992. Along with a letter of application, candidates should include a complete curriculum vitae and should arrange to have three letters of reference sent, on their behalf, to Dr. Glenn E. Palmer, Chair, Department of Chemistry, University of Prince Edward Island, Charlottetown, P.E.I., C1A 4P3.

UNIVERSITY OF ALBERTA: Department of Chemistry - X-ray Crystallographer. Applications are invited for the position of Faculty Service Officer in X-ray crystallography. This is a career appointment in parallel to academic ranks, and the successful applicant will assume direction and operation of an X-ray service laboratory which complements the organic and inorganic research programs of the Department of Chemistry. Experience in handling the full range of structure determination problems and a good working knowledge of computers and programming are expected. The laboratory is well equipped and securely funded. Salary is commensurate with experience with a minimum starting level of $38,955. The University of Alberta is committed to the principle of equity in employment and encourages applications from women, disabled persons, aboriginal persons and members of visible minorities. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants including a curriculum vitea and the names and addresses of at least two references should be sent as soon as possible but by March 16th, 1992 at latest to: Dr. W.A.G. Graham, Chair of Selection Committee, Department of Chemistry, University of Alberta, Edmonton, Alberta, Canada, T6G 2G2

ACADIA UNIVERSITY: Appointment in Chemistry. The Chemistry Department at Acadia University invites applications for a one-year contractually limited term appointment at the level of Assistant Professor starting July 1, 1992. The successful applicant should have a Ph.D. He or she will be expected to teach courses in analytical chemistry and in first-year introductory chemistry. In accordance with Canadian immigration policy, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal-opportunity employer. Applicants should submit their curriculum vitae and arrange for three letters of reference to be sent by April 30, 1992 to: Dr. Michael E. Peach, Head, Department of Chemistry, Acadia University, Wolfville, N.S., B0P 1X0.

CONCORDIA UNIVERSITY: Department of Chemistry and Biochemistry - Tenure-Track Assistant Professor in Analytical Chemistry. The Department of Chemistry and Biochemistry, Concordia University, invites applications from qualified individuals for a tenure-track appointment at the level of Assistant Professor in the area of analytical chemistry to commence August 1, 1992. The successful candidate will have a Ph.D. in chemistry as well as postdoctoral experience and will be expected to establish an active research program in an area related to analytical or bioanalytical chemistry. The candidate will be involved in teaching analytical chemistry at both the graduate and undergraduate levels. We are particularly interested in applicants with research interests that include optical sensors and/or analytical separations. Programs involving collaborations with the Departments of Physics and Biology are currently in effect. The Department of Chemistry and Biochemistry is located on Concordia's urban campus in cosmopolitan downtown Montreal. English is the principal language of instruction. Applications should include a curriculum vitae, a summary of research interests, a detailed research proposal, and an indication of startup requirements. Candidates should arrange to have three letters of recommendation sent directly. Applications should be addressed to Prof. Raymond Zrenrus, Chair, Analytical Chemistry Search Committee, Department of Chemistry and Biochemistry, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Canada, H3G 1M8. The evaluation of candidates will begin in February, 1992, but nominations and applications will be accepted until the position is filled. In accordance with Canadian immigration practice, priority will be given to Canadian citizens and Landed Immigrants. Concordia University is committed to employment equity, and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: Chemistry. Applications are invited for a nine month sabbatical replacement position in Chemistry for the 1992-93 academic year. Duties involve teaching primarily in Inorganic Chemistry at the second and third year level. Applicants should send a curriculum vitae together with the names and addresses of three referees to: Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration requirements this notice is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF WATERLOO: The Department of Chemistry at the University of Waterloo invites applications for a faculty position in experimental polymer chemistry at the level of Assistant or Associate Professor, to begin September 1, 1992. This position is subject to budgetary approval. The applicant must have a Ph.D. in the area of polymer chemistry, and should have relevant postdoctoral experience and a strong record of research accomplishment in experimental polymer chemistry. We are seeking an individual of outstanding background and excellent promise, who will establish an independent research program and participate enthusiastically in undergraduate and graduate teaching. The salary will be commensurate with education and experience. The Department offers a stimulating and pleasant environment in which to work. The Guelph-Waterloo Centre for Graduate Work in Chemistry, (GWC)a, is one of the largest and most active graduate schools in Canada. The Polymer Research Institute, which operates jointly out of the Chemistry and Chemical Engineering Departments, has one of the largest concentrations of polymer scientists and engineers in Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. As a result, the University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. A complete application must include a curriculum vitae, a list of publications, a summary of research interests, a statement of proposed research, and the names and addresses of at least three references. The application should be sent to Professor F.R. McCourt, Chairman, Department of Chemistry, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. The deadline for application is February 28, 1992.

UNIVERSITY OF WATERLOO: The Department of Chemistry at the University of Waterloo invites applications for a tenure-track Assistant Professorship in the area of NMR spectroscopy, and its application to problems of a biochemical, bio-organic, or materials science nature. The successful candidate will assume responsibility for overseeing a 500 MHz FTNMR spectrometer, for which funding is now being sought. The availability of this position is subject to budgetary approval. The NMR service facility, which will include the 500 MHz spectrometer plus 200 MHz and 250 MHz spectrometers, will be managed by a professional facility manager and a technical operator. A Ph.D. in the area of NMR plus two years of appropriate postdoctoral experience are required. The slary will be commensurate with education and experience. The Department offers a stimulating and pleasant environment in which to work. The Guelph-Waterloo Centre for Graduate Work in Chemistry, (GWC)a, is one of the largest and most active graduate schools in Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. We encourage applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. A complete application must include a curriculum vitae, a list of publications, a summary of research interests, a detailed proposed research, and the names and addresses of at least three references. The application should be sent to Professor F.R.W. McCourt, Chair, Department of Chemistry, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. The deadline for application is February 28, 1992.

CHEMISTRY & BIOCHEMISTRY

CONCORDIA UNIVERSITY: The Department of Chemistry and Biochemistry at Concordia University, Montreal, has an opening for a biochemist at the assistant professor level (tenure track). We will consider candidates in any

---

UBC | **OKANAGAN COLLEGE** | **UVic** UNIVERSITY OF VICTORIA

OKANAGAN COLLEGE
Invites Applications for College Professors
in the areas listed below
Kelowna, British Columbia

Okanagan College, the University College of the Okanagan, is a comprehensive college offering vocational, developmental, career and technical programs and university degree programs. It offers programs leading to baccalaureate degrees in Arts and Science in co-operation with the University of British Columbia, and baccalaureate degrees in Education, Nursing, Social Work and Fine Arts in co-operation with the University of Victoria. The College operates campuses in Kelowne, Vernon, Salmon Arm, and Penticton, with degree completion programs concentrated in Kelowna

The College is adding to its present academic faculty and is inviting applications from individuals who demonstrate a commitment to excellence in teaching and to scholarly achievemani Successful applicants will have an opportunity to assist in the continuing development of undergraduate degree programs.

A doctoral degree or aquivalent is required in most disciplines; however, individuals with a master's degree in the discipline, combined with a strong record of teaching and scholarly activity are encouraged to apply. Faculty may be expected to teach introductory courses in their disciplines.

Enquiries of an academic nature should be addressad to the appropriate Department Chairperson or Director as named below.

I. DIVISION OF ARTS

ANTHROPOLOGY — COMPETITION NO. 117FAC91

Cultural Evolution and Cultural Ecology; Prehistory of the Old World; and Physical Anthropology/Archaeology. (Or. Lloyd Wong, Chairperson, Department of Anthropology/Archaeology/Sociology)

ECONOMICS — COMPETITION NO. 118FAC91

All fields of specialization will be considered, particularly candidates who can teach and carry out research in the areas of economic history or international economics. (Or. Dennis McGuire, Chairperson)

ENGLISH (Creative Writing) — COMPETITION NO. 119FAC91

Individuals with a specialization in creative writing, particularly poetry, as well as a demonstrated record of innovative and successful post-secondary teaching in academic and business/technical English.

ENGLISH — COMPETITION NO 120FAC91

Seventeenth century literature, particularly literature of the later English Renaissance. Faculty will be expected to teach both academic and business/technical English at all levels.

ENGLISH — COMPETITION NO. 121FAC91

A position is available at Penticton Centre to teach first and second year university level courses and business and technical writing. A minimum of a master's degree and a record of successful and innovative teaching are required. (Or. Jenal MacArthur, Chairperson)

GEOGRAPHY — COMPETITION NO. 122FAC91

Environmental/resource geographer with expertise in environmental inventory and classification, environmental impact assessment and resource management as well as computer-aided geographic data analysis. Additional experience in environmental change or GIS, or a regional specialization would be an asset. (Dr. Fes de Scelly, Chairperson)

HISTORY — COMPETITION NO. 123FAC91

Specialization in any of the following fields: Europe prior to the 18th century; Pre-Confederation Canada; Latin America. (Dr. Eric Nellis, Chairperson)

HISTORY/ECONOMICS (Salmon Arm) — COMPETITION NO. 124FAC91

To teach first and second year university level Economics and History courses. Required areas of specialization are Canadian and World History and Micro and Macro-Economics. European or American History and Canadian Economy or Economic History and Thought an asset. (Or. Dennis McGuire, Chairperson, Department of Economics and/or Dr Eric Nellis, Chairperson, Department of History)

MODERN LANGUAGES — COMPETITION NO. 125FAC91

Either French, German, or Spanish. Facility with a second language an asset. (Ms. Barbara Hilding, Chairperson)

PHILOSOPHY (Two Positions) — COMPETITION NO. 126FAC91

Two positions in either History of Philosophy (Ancient or Medieval) with competence in Philosophy of Language, Theory of Values (Ethical Theory) and Applied Ethics or Contemporary Analytical Philosophy. (Or. Petar Wrzesniewski, Chairpereon)

POLITICAL SCIENCE — COMPETITION NO. 127FAC91

Provincial politics and political theory. (Dr. James Rochlin, Chairperson)

PSYCHOLOGY — COMPETITION NO. 128FAC91

Personality and Abnormal Processes. (Mr. Jim MacGillivray, Chairperson)

SOCIOLOGY — COMPETITION NO. 129FAC91

Crime and Deviance; Aging; and Labour. (Or. Lloyd Wong, Chairperson)

BACHELOR OF EDUCATION (ELEMENTARY) PROGRAM

Psychological Foundations COMPETITION NO. 133FAC91

This position involves teaching foundational courses in the B.Ed. program, and offers opportunities for research and development into diagnosis of early childhood learning disabilities in a newly developed learning assessment clinic. Supervision of student teaching may also be required. (Ms. Jean Warburton, Director of Education)

Curriculum and Instruction COMPETITION NO. 134FAC91

One position in either Mathematics/Science or Physical Education.

Mathematics and/or Science methodology for elementary classroom teachers or Physical Education. An interest in educational technology, and its applications in school classrooms would be an asset. Physical Education applicants should have a particular interest in PE at the elementary level, and should also be able to teach courses in curriculum. Supervision of student teaching may also be required. (Ms. Jean Warburton, Director of Education)

II. DIVISION OF MATHEMATICS & SCIENCE

BIOLOGY — COMPETITION NO. 130FAC91

To teach an upper level course in Vertebrate Physiology and develop a course in Cell Physiology (Dr. Gary Mellor, Chairperson)

CHEMISTRY -- COMPETITION NO. 101FAC91

Atmospheric Environmental Chemistry and may be expected to teach in the areas of Aqueous Environmental Chemistry. (Dr. David Woodcock, Chairperson)

MATHEMATICS (Two positions) — COMPETITION NO. 100FAC91

Mathematics and Statistics including introductory and service courses. (Mr. David Murray, Chairperson)

III. DIVISION OF HEALTH

BACHELOR OF SOCIAL WORK PROGRAM (Two Positions) COMPETITION NO. 104FAC91

Teaching assignment may be in the areas of direct practice, practice methods or social policy, research, and management. In addition, there may be some liaison with field practicum sites. (Or. Alvin Lender, Director)

IV. DIVISION OF APPLIED STUDIES

COMPUTER SCIENCE — COMPETITION NO. 131FAC91

Teach University Transfer courses and programming courses in the Computer Information Systems Diploma Program. Knowledge of Modula-2 and Date Structures is necessary. Knowledge of RPG and 4GL is preferred, as well as applied experience in Computer Information Systems. (Mr. Dan Ling, Chairperson)

* * * \

area of modern biochemistry, cell biology or molecular biology. The successful candidate will be required to establish a research program that will attract external funding and to teach biochemistry or cell biology at both the undergraduate and graduate level. This individual will join a group of faculty, drawn from both the Department of Chemistry and Biochemistry and the Department of Biology, who have active research programs and are jointly involved in offering undergraduate programs in biochemistry and cell and molecular biology. Concordia is a predominantly English-speaking university located in downtown Montreal, in proximity to three other universities, several pharmaceutical companies and the NRC Biotechnology Research Institute. All qualified individuals are encouraged to apply; but, in accordance with Canadian immigration requirements, this advertisement is directed primarily to citizens and permanent residents of Canada. Applicants should send a resume and an outline of proposed research and should arrange for three letters of reference to be sent directly to: Dr. Judith Kornblatt, Director, Joint Committee for Biochemistry and Molecular Biology, Department of Chemistry and Biochemistry, Concordia University, 1455 de Maisonneuve Blvd., West, Montreal, Quebec, H3G 1M8. Concordia University is committed to employment equity, and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

CLASSICS

CONCORDIA UNIVERSITY - Classics Department. Applications are invited for a ten-month sabbatical leave replacement commencing August 1, 1992 at the Lecturer or Assistant Professor level. The candidate should be versatile in teaching courses in Classical Studies and Greek and/or Latin. In accordance with Canadian immigration requirements, preference will be given to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. Applicants should send their Curriculum Vitae and also request three referees to forward letters of recommendation directly to: Professor E.M. Preston, Chair, Department of Classics, Concordia University, 7141 Sherbrooke St. West, Montreal, Quebec, H4B 1R6. Applications will be accepted until the position is filled.

COMMUNICATION STUDIES

CONCORDIA UNIVERSITY: Academic Faculty Position, Department of Communication Studies. Areas: Film production courses in communications and at least one other non-production course in film studies, such as Canadian film, independent cinema, film theory, etc. Rank: Assistant professor or lecturer (dependent upon qualifications). Term of Appointment: Limited term contract: 1 August 1992 to 31 May 1993. Salary: In accordance with the collective agreement. Qualifications: MFA, M.A., or equivalent academic and professional experience; knowledge of 16mm film production including camera work and editing; teaching experience; fluency in French is an asset. Principal Responsibilities: To teach courses in the area of Film production and courses in some other area of film studies at the undergraduate level. Closing Date for Applications: 1 March 1992. Send letter of interest, curriculum vitae, and three letters of reference to: K.A. Sawchuk, Department Personnel Committee, Communication Studies, BR-111, 7141 Sherbrooke St. W., Montreal, Quebec H4B 1R6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

CONCORDIA UNIVERSITY: Academic Faculty Position, Department of Communication Studies. Areas: Ability to teach theoretical models and practical applications in communications development and at least one of the following: communication policy, community media and communication and gender. Rank: Assistant professor or lecturer (dependent upon qualifications). Term of Appointment: Limited term contract: 1 August 1992 to 31 May 1993. Salary: In accordance with the collective agreement. Qualifications: Ph.D. in hand or near completion; degree or experience in communication and development studies; commitment to the humanities approach to communication studies. A record of scholarly publications is an asset. Principal Responsibilities: To teach at the B.A. and M.A. levels. Closing Date for Applications: 1 March 1992. Send letter of interest, curriculum vitae, and three letters of reference to: K.A. Sawchuk, Department Personnel Committee, Communication Studies, BR-111, 7141 Sherbrooke St. W., Montreal, Quebec H4B 1R6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

COMPUTER SCIENCE

THE UNIVERSITY OF WATERLOO invites applications for faculty positions in Computer Science, both tenure track and definite term. The Department is looking for candidates in computer graphics and candidates with a strong interest in software. In computer graphics, the department wishes to build on existing strength in curve and surface modelling, and computer-aided geometric design. "Software" is defined broadly, including (but not limited to) software engineering, systems software, programming environments/tools, and software aspects of important applications (for example, database systems, graphics, AI applications). Several positions are available. Ph.D. in Computer Science or equivalent is required, with evidence of outstanding research accomplishments or potential. Rank and salary will be commensurate with experience. The Department of Computer Science comprises over 40 full-time faculty members engaged in research and teaching. The research activities in the Department cover a broad spectrum. The Department and its research laboratories are housed in the new 300,000 sq. ft. William G. Davis Computer Research Centre. The Department is a key participant in ITRC: Information Technology Research Centre (a Centre of Excellence funded by the government of the Province of Ontario) that supports basic and applied research in information technology. Applications should include a curriculum vitae and the names of three references and should be directed to the chairman: Professor P.A. (Paul) Larson, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1; paLarson@waterloo.edu. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and Permenent Residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

THE UNIVERSITY OF WATERLOO invites applications for faculty positions in Computer Science, at the Rank of Associate Professor. This position is in the area of Theoretical Computer Science, in particular, learning theory. A Ph.D. in Computer Science, several years of experience in teaching and research, and an outstanding research record are required. Rank and salary will be commensurate with experience. The Department of Computer Science comprises over 40 full-time faculty members engaged in research and teaching. The research activities in the Department cover a broad spectrum. The Department and its research laboratories are housed in the new 300,000 sq. ft. William G. Davis Computer Research Centre. The Department is a key participant in ITRC: Information Technology Research Centre (a Centre of Excellence funded by the government of the Province of Ontario) that supports basic and applied research in information technology. Applications should include a curriculum vitae and the names of three references and should be directed to the chairman: Professor P.A. (Paul) Larson, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1; paLarson@waterloo.edu. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and Permenent Residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

UNIVERSITY OF ALBERTA - Department of Computing Science: Applications are invited for a tenure-track position at the Assistant Professor level in the areas of computer graphics and/or human interfaces. Excellent senior applicants will also be considered in these areas. Responsibilities include research as well as teaching at both the graduate and undergraduate levels. This young and energetic department has recently undergone significant expansion and consists of 35 academic and 29 support staff. Current hardware support for research includes a local area network consisting of a MIPS M/120 and Silicon Graphics 4D/340S computer connecting over 75 Sun Workstations and a large number of terminals. Current computer graphics facilities include two Silicon Graphics workstations, a Data Glove, a head-mounted display, a single frame video recorder and two color Sun workstations. The department also operates a Mynas SPS-2 massively-parallel computer as a research tool. Well-supported laboratories also exist for AI, database, distributed systems, image processing, programming languages and robotics research. The current salary range minimum is $C38,955 with the appointment level being commensurate with qualifications and experience. Send curriculum vitae, the names of three referees and up to three reprints or copies of important publications. New Ph.D.'s should include a copy of their transcript. Apply to: Dr. Paul G. Sorenson, Department of Computing Science, University of Alberta, Edmonton, Alberta, Canada T6G 2H1. Applications will be accepted until February 28, 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women

DANCE

YORK UNIVERSITY: Dance Historian. Subject to budgetary approval, the Department of Dance, Faculty of Fine Arts, York University, intends to make a tenure track appointment in Dance History and Classical Ballet to commence July 1, 1992. Prospective candidates should be experienced teachers of both theory and studio courses. They should be able to teach dance history at both the graduate and undergraduate levels with strength in dance analysis, reconstruction and Canadian studies. They should be capable of teaching ballet technique from first to fourth year. Strengths in repertory and improvisation would be an asset. The duties will include committee work and the development of a programme of productive research. The preferred candidate will have a Ph.D. and a minimum of three years teaching experience or a Masters degree and a minimum of five years teaching experience in a post secondary dance programme. Rank and salary will be dependent on qualifications and experience. A letter of application with curriculum vitae and names of three referees should be sent to Dr. Mary Jane Warner, Chair, Department of Dance, Faculty of Fine Arts, York University, North York, Ontario, Canada M3J 1P3. Deadline for applications is April 1, 1992. York University is implementing a policy of employment equity including Affirmative Action for women. Qualified women and men are invited to reply in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

DENISTRY

THE UNIVERSITY OF BRITISH COLUMBIA: Faculty of Dentistry - Department of Clinical Dental Sciences. Applications are invited for a full-time tenure-track position as Chair of the Division of Periodontics and Director of Postgraduate Periodontics in the Department of Clinical Dental Sciences. The Council on Education and Accreditation of the Canadian Dental Association has granted full approval of both the undergraduate and postgraduate programs in periodontics for a period of seven years to November 30, 1996. Responsibilities for the position include participation in and coordination of undergraduate, graduate and postgraduate teaching in periodontics and the further development of existing periodontal research. Candidates must have a proven record of teaching and research and be eligible for specialty certification in periodontics with the College of Dental Surgeons of British Columbia. One day per week is available for private practice. The starting date is July 1, 1992 or as soon as possible thereafter. Salary will be dependent on qualifications and experience and is subject to final budgetary approval. UBC encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Other applicants are encouraged to apply but are requested to forward a letter of application (including the names and addresses of three referees who the selection committee may contact) and a curriculum vitae prior to March 1, 1992. Applications or further enquiries should be directed to: Dr. Alan A. Cleaver, Professor and Head, Department of Clinical Dental Sciences, Faculty of Dentistry, The University of British Columbia, 2199 Wesbrook Mall, Vancouver, B.C. V6T 1Z3; Telephone: (604) 822-3414, Fax: (604) 822-3562.

DRAMA

THE UNIVERSITY OF ALBERTA, Department of Drama, invites applications for a tenure track position in Dramatic Theory, Theatre History, Literature and Criticism. The University of Alberta Department of Drama invites a specialist in Dramatic Theory with scholarly expertise in the areas of literature and criticism and theatre history. Candidates should have a record of publication and be actively engaged in research. Experience in dramaturgy would be an asset. The successful applicant will assume leadership of the Graduate Committee of the Department and will be expected to teach and supervise students at the graduate and undergraduate levels. The appointment is effective 01 July 1992. The Department offers a wide variety of programs, including M.A., B.A. and B.A. Honours, professional M.F.A. degrees in Directing, Theatre Design, and Playwriting, and professional conservatory B.F.A. degrees in Acting and Design. The Department has excellent facilities, with seminar and lecture rooms, voice, acting and movement studios, and three theatres. A new fully equipped teaching theatre will open in January 1994. The appointment will be at the Assistant Professor level ($1991-1992 salary range $38,955.00 - $55,755.00) subject to available funding. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Letters of application with full curriculum vitae should be sent to: Professor David Barnett, Chair, Department of Drama, 3-146 Fine Arts Centre, University of Alberta, Edmonton, Alberta, T6G 2C9. Applicants should also arrange for three confidential letters of reference and academic transcripts (if appropriate) to be sent to the above address. Deadline for receipt of applications is 28 February, 1992. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities, and women.

EARTH SCIENCES

UNIVERSITY OF WATERLOO: Hydrogeology. Applications are invited for a tenure track position at the assistant professor level, effective May 1, 1992. The candidate must have degrees in geology or geological engineering, at least two years post-Ph.D. research experience, including some graduate student supervision, undergraduate and graduate teaching experience, a demonstrated success record in initiating research projects and acquiring project funds from external sources, a significant publications record in peer-review journals and significant reputation in the research area specified below. The candidate's record of accomplishment and continuing research interest should be in field and numerical modelling studies of regional aquifer/aquitard systems and of flow and solute transport in the unsaturated zone. The candidate should have some groundwater research experience, or an interest in acquiring such experience, in Developing Countries. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. Applicants should send a full CV, academic transcripts and three letters of reference to Dr. J.P. Greenhouse, Department of Earth Sciences, University of Waterloo, Waterloo, Ontario, N2L 3G1, before March 1, 1992.

UNIVERSITY OF WATERLOO: Hydrogeology/Environmental Geochemistry. Applications are invited for a tenure track position at the assistant professor level, effective April 1, 1992. The candidate must have degrees in geology or geological engineering, at least one year post-Ph.D. research experience, including some graduate student supervision, undergraduate and graduate teaching experience, a demonstrated success record in initiating research projects and acquiring project funds from external sources, a significant publications record in peer-review journals and a significant reputation in the research area specified below. The candidate's record of accomplishment and continuing research interest should be in field and numerical modelling studies of hydrogeology and hydrogeochemistry of mine wastes, including innovative approaches for preventing environmental degradation from such wastes. It is the intention of the University of Waterloo to apply for positions funded from the Natural Sciences and Engineering Research Council New Faculty Support Program. Such support will require an established liaison with the Canadian Mining Industry. Additionally, this may be the first tenure track position that the candidate has held in a Canadian University, and the candidate should have obtained the Ph.D. within the past 5 years. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. Applicants should send a full CV, academic transcripts and three letters of reference to Dr. J.P. Greenhouse, Department of Earth Sciences, University of Waterloo, Waterloo, Ontario, N2L 3G1, before March 1, 1992.

ECONOMICS

UNIVERSITY OF VICTORIA, Department of Economics: Applications are invited for a full-time, eight month teaching appointment from September 1992, subject to budgetary approval. Applicants should possess a Ph.D. or have completed all Ph.D. course work and comprehensive exams. Teaching fields of particular interest include statistics/econometrics, financial economics, and industrial organization, although other areas will also be considered. Teaching duties will include both lower level and upper level undergraduate courses. Interested candidates should send a curriculum vitae and names of three referees to Professor Malcolm Rutherford, Chair, Department of Economics, University of Victoria, P.O. Box 3050, Victoria, B.C., Canada, V8W 3P5. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to employment equity program. Women are particularly encouraged to apply. Deadline: open until position filled.

EDUCATION

UNIVERSITY OF MANITOBA: Applications are invited for a tenure track position at the Assistant Professor rank in the area of French as a Second Language and Principles of Second Language Instruction in the Department of Curriculum: Humanities and Social Sciences, Faculty of Education, University of Manitoba. Candidates should have a completed or nearly completed doctoral degree in the teaching of French as a Second Language, successful public school experience in teaching basic French and French immersion and competence in university teaching and in scholarship. Responsibilities include teaching undergraduate and graduate courses, supervision of student teaching, advising graduate students, developing a research program that leads to publications in scholarly and professional journals, and appropriate service both within the Faculty and in the larger professional community. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free work environment. Priority consideration will be given to Canadian citizens and permanent residents. Letters of applications, complete with curriculum vitae and the names and addresses of three referees should be forwarded to: Dr. John Seymour, Department of Curriculum: Humanities and Social Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. The closing date for applications is March 16, 1992 or until the position is filled. The position will become available July 1, 1992. Le Département de l'Enseignement des Sciences Humaines et des Sciences Sociales de la Faculté d'Education de l'Université du Manitoba sollicite des candidatures au poste de professeur(e) adjoint(e) pour le programme de didactique de français langue seconde (poste menant à la permanence). Le/La candidat(a) devra, être titulaire (ou être sur la point de compléter) un doctorat en didactique du français langue seconde, avoir de l'expérience en enseignement du français de base et par immersion. Le/La candidat(e) devra, en outre, démontrer un intérêt marqué pour l'enseignement et la recherche en milieu universitaire. Nature de la tâche: enseigner au premier et deuxième cycles universitaires, les stagaires dans les écoles, diriger des projets de recherche au niveau des études supérieures, faire connaître le fruit de la recherche, publier et participer à différents comités de la faculté ou de la communauté. L'Université du Manitoba invite la candidature des femmes et d'hommes compétents(es), dont les minorités visibles, les autochtones et les personnes handicapées. L'Université a prévu un milieu de travail sans fumée. La préférence sera accordée aux citoyens(nes) canadiens(nes) et aux immigrants(es) reçus(es). Les candidats(es) doivent acheminer leur curriculum vitae, une lettre précisant leur intérêt et leur compétence dans le domaine, le nom et l'adresse de trois (3) répondants à: Dr. John Seymour, Department of Curriculum: Humanities and Social Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2 Date limite des candidatures le 16 mars 1992 ou jusqu'à ce que le poste soit pourvu. On prévoit l'entrée en fonction le premier juillet 1992.

THE UNIVERSITY OF SASKATCHEWAN: Department of Educational Administration. Applicants are invited for a tenure track position at the assistant or associate professor level starting July, 1992. Rank and salary will be commensurate with qualifications and experience. Applicants should have a Ph.D. or be near to completion. The preferred specializations include policy studies, research and statistics, and administration of native education, but strong candidates in other fields related to educational administration may be considered. The Department offers Ph.D. and M.Ed. (thesis) programs to full-time students and M.Ed. (non-thesis) and Postgraduate Diploma programs to part-time students. Duties will include undergraduate and graduate teaching, the supervision of field experiences and advising graduate students' research. The Department is anxious to attract candidates interested in working collaboratively with a community of scholars who have developed a strong teaching program, active networks with national and international groups, and a significant service component to educators in the Province of Saskatchewan. Applicants should be prepared to develop or continue an active research program and be committed to excellence in teaching and service to the field of education. Letters of application, accompanied by a curriculum vitae and the names of three referees should be sent to Dr. Kevin A. Wilson, Head, Department of Educational Administration, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0. Applications will be received until the position is filled. The University of Saskatchewan is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Saskatchewan is committed to give assistance in finding spousal employment.

UNIVERSITY OF SASKATCHEWAN: The Department of Educational Foundations invites applications for a tenure-track position in Indian and Northern Education. Rank and salary are open and commensurate with qualifications and experience. Ph.D. preferred. The successful candidate will join others in the department whose major responsibilities are in the area of Indian and Northern education. Together, they will be responsible for teaching graduate and undergraduate courses, working closely with native communities, supervising interns, counselling native students, and research. Department members are expected to have a sound grasp of gender issues in education. We encourage women and persons of Native ancestry to apply. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of Employment Equity. Applications should be sent to Professor Don Cochrane, Department of Educational Foundations, College of Education, University of Saskatchewan, Saskatoon, SK S7N 0W0. The appointment would begin on July 1, 1992. Closing date for applications: March 15, 1992.

THE UNIVERSITY OF MANITOBA: Applications are invited for a tenure track position at the Assistant Professor rank in the Teaching of English Language Arts/Reading at the Middle Years level (Grades 5-8). Candidates should have successful teaching experience at the Middle Years level; a completed or nearly completed doctoral degree and background in qualitative research methodology. Responsibilities include: (1) teaching undergraduate and graduate courses in English language arts and reading; (2) tubular reference to the Middle Years; (2) working collaboratively as a member of a middle years program team; (3) carrying out an active research program; (4) supervising student teachers; (5) advising graduate student research; (6) participating in the faculty's governing bodies; and (7) serving as an active liaison between the faculty and other university departments, existing professional(s), school divisions and agencies such as the provincial department of education. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free work environment. Priority consideration will be given to Canadian citizens and permanent residents of Canada. Letters of application, complete with curriculum vitae and the names and addresses of three referees should be forwarded to: Dr. John Seymour, Department of Curriculum: Humanities and Social Sciences, Faculty of Education,

DALHOUSIE UNIVERSITY
FACULTY OF MEDICINE
DEPARTMENT OF SURGERY

42

Applications are invited for the position of Head of the Department of Surgery. This is a full-time University position with responsibilities for the clinical, teaching and research programmes of the University department and its affiliated hospitals in the Maritime provinces.

Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and landed immigrants.

Applications, together with curriculum vitae and the names of three referees, should be sent to:

Charles E. Hepa, MBChB
Chairman
Surgery Search Committee
Office of the Dean of Medicine
Dalhousie University
Halifax, Nova Scotia
B3H 4H7

FACULTY POSITION
DEPARTMENT OF SURVEYING ENGINEERING

Subject to budgetary approval, applications are invited for a tenure-track faculty position in the Department of Surveying Engineering, University of New Brunswick, Fredericton campus. Commencement date is July 1, 1992. The position will be at the Assistant or Associate Professor level. Applicants should have a demonstrated interest in undergraduate and graduate teaching and research in the professional practice area of surveying engineering (cadastral studies, survey law, project management and land information management). An earned Ph.D. is required. Applicants should also have had considerable experience in industry and must be eligible for registration as a Professional Engineer. A land surveyor's commission would be highly desirable.

In accordance with Canadian immigration requirements, this is directed to Canadian citizens and permanent residents. As well, the University of New Brunswick is committed to the principle of employment equity. A résumé and the names of three referees should be sent by April 15 to:

112

Chairman
Department of Surveying Engineering
University of New Brunswick
P.O. Box 4400,
Fredericton, N.B., E3B 5A3

UNIVERSITY OF NEW BRUNSWICK

DEAN OF ENGINEERING

The University of Victoria invites applications and nominations for the position of Dean of the Faculty of Engineering. The appointment is for a five-year term effective July 1, 1992.

The Faculty of Engineering is comprised of the Departments of Computer Science, Electrical and Computer Engineering, and Mechanical Engineering. Each department offers a full undergraduate program as well as graduate programs leading to Masters and Doctoral degrees. The Faculty has 62 academic and 26 support staff, and an enrolment of approximately 850 undergraduate and 173 graduate students.

The University of Victoria has approximately 610 regular and 400 sessional faculty members, 13,000 undergraduate students and 1,650 graduate students. In addition to the Faculty of Engineering, the University has Faculties of Arts and Science, Education, Fine Arts, Human and Social Development, Law and Graduate Studies.

Candidates should have an excellent research and teaching record, proven administrative ability in a university setting, and must have a high profile and stature in the profession. Industrial experience would be an asset. It is desirable that candidates be registered professional engineers or be eligible for such designation. In short, candidates will be expected to have proven abilities in teaching, research, professional practice and administration.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply.

Applications and nominations should be sent by March 2, 1992 to:

Dr. S.E. Scully, Vice-President Academic and Provost
University of Victoria
P.O. Box 1700
Victoria, B.C. V8W 2Y2

234

Applications should be accompanied by a full *curriculum vitae* and the names of three referees who will comment on the applicant's capacity to discharge the duties of the position.

UVIC
UNIVERSITY OF VICTORIA

University of Manitoba, Winnipeg, Manitoba, R3T 2N2. The closing date for applications is March 16, 1992 and the starting date will be August 1, 1992.

UNIVERSITY OF NEW BRUNSWICK: The Division of Educational Foundations in the Faculty of Education at the University of New Brunswick invites applications for a tenure-track position at the assistant or associate professor level in educational administration with specialization in one or more of the following areas: administrative theory, supervision of instruction, computers in educational administration, and educational policy analysis. This is a new search. An earned doctorate in educational administration or a related field is required. Teaching and administrative experience in a school or school system would be an asset. The successful candidate will be expected to teach at the undergraduate and graduate levels, to supervise graduate research at the Master's level, and to pursue a program of independent research and publication. Opportunities will also be available for involvement in the professional development activities of the New Brunswick Centre for Educational Administration. This position has received budgetary approval and becomes available on July 01. Salary and rank depend on qualifications and experience and are competitive. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The deadline for applications is February 28. The University of New Brunswick is committed to the principle of employment equity. Please submit a curriculum vitae and the names, addresses, and phone numbers of three references to Dr. Lawrence Bezeau, Chairperson, Division of Educational Foundations, Faculty of Education, University of New Brunswick, Post Office Box 45333, Fredericton, New Brunswick E3B 6E3. Send Nelnorth mail to BEZEAU@UNB.CA and phone (506) 453-3513.

ACADIA UNIVERSITY, School of Education invites applications for two tenure track positions. One position is in Special Education (position 30210) and one in Language Arts (position 30203). Appointments are normally made at the Assistant Professor level. The Special Education position requires expertise in exceptionality education including assessment and instruction of students with learning difficulties and general issues in Special Education. The Reading/Language Arts position requires expertise in Language Arts Education, critical literacy and reading in the content areas. Both positions involve teaching at the B.Ed. and M.Ed. levels and commence July 1, 1992. Preference will be given to candidates with a completed or nearly completed doctoral degree and teaching experience at a university and public school setting. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Acadia University is committed to equity in employment and female candidates are especially encouraged to apply. Please submit a curriculum vitae and names, addresses and phone numbers of three referees by March 31, 1992 to Professor Carole MacInnis, Chairperson, Selection Committee, School of Education, Acadia University, Wolfville, Nova Scotia, B0P 1X0.

ST. FRANCIS XAVIER UNIVERSITY, Department of Education, invites applications for two probationary positions in Science Education and Language Education effective September 1, 1992. Qualifications include doctorate. Major responsibilities include teaching Science Education and Language at the elementary and secondary levels and supervision of practice teaching. Salary is commensurate with qualifications and experience. Applications with curriculum vitae and the names of three referees are to be sent to Dr. Teresa MacIsaac, Chair, Education Department, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Position is open until it is filled.

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: Education. Applications are invited for a full-time, tenure-track position in Education at the Assistant or Associate Professor level. This appointment will take effect 1 July 1992. Candidates for this position should have a doctorate in Education with specialization in educational administration, special education, curriculum studies, or guidance and counselling. The successful candidate will be expected to teach undergraduate and graduate courses. Major responsibilities will include program development in teacher education on the Saint John campus, student advising, and liaison with the Education Faculty on the Fredericton campus. Applications with curriculum vitae and the names of three referees, should be sent to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. The University is committed to the principle of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ENGINEERING

McGILL UNIVERSITY: Electrical and Computer Engineering. The Department of Electrical Engineering at McGill University has a tenure-track opening at the assistant professor level in the area of computer engineering, which it would like to fill not later than September 1992. Applications are invited from individuals who are dedicated to teaching, and who have outstanding research potential and demonstrated research achievements. Preference will be given to candidates with postdoctoral experience in software engineering. One to three-year limited-term appointments are also available in most areas of electrical engineering and, in particular, in analog microelectronics, communications systems, and systems and control. Candidates must have an earned Ph.D. degree, while a first degree in electrical engineering is desirable. Please send a resume and a list of 3 references to Professor Nicholas C. Rumin, Chairman, Department of Electrical Engineering, McGill University, 3480 University St. Montreal, Quebec, H3A 2A7. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and Permanent Residents of Canada.

CONCORDIA UNIVERSITY: The Department of Electrical and Computer Engineering at Concordia University invites applications for a tenure track faculty position in Computer Engineering at the Assistant or Associate Professor level. Applicants must have a Ph.D. in Electrical Engineering or Computer Engineering or Computer Science. The position involves teaching at the undergraduate and graduate levels and independent research. The department offers bachelor's programs in Electrical Engineering and Computer Engineering and Master's and Ph.D. programs in Electrical Engineering. We are primarily looking for candidates with a teaching interests and demonstrated research expertise in the general area of Parallel and Distributed Systems with emphasis on one of the following: Parallel Architectures, Parallel and Distributed Computing and Computer Systems Performance Evaluation. The department has excellent research facilities and expertise in several other areas which include Computer Communications, Protocol Engineering, Robotics and Control, Computational Graph Theory, Neural Computing, VLSI and Signal Processing. The faculty members of the department have close links with several research groups within and outside the university: GRIAQ, Montreal Inter-university Research Center on High Performance Architectures and VLSI, Centre de Recherche Informatique de Montreal (CRIM) and MICRONET (National Network of Centres of Excellence in VLSI). In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Concordia University is committed to employment equity and encourages applications from women, aboriginal people, visible minorities and disabled persons. All things being equal, women candidates shall be given priority. Applications will be accepted until the position is filled. Applicants should send a resume and names of at least three references to: Dr. P.D. Ziogas, Chairperson, Department of Electrical and Computer Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, Canada H3G 1M8.

THE UNIVERSITY OF CALGARY Department of Electrical and Computer Engineering invites applications for two full-time tenure-track academic positions at the Assistant or Associate Professor rank effective July 1, 1992. Requirements include a PhD and significant expertise in Electrical and Computer Engineering, especially in one or more of: electronics, VLSI circuits, power systems, power electronics, computer engineering. Strong computing background essential. Excellent computing facilities and specialized facilities are available to pursue teaching and research. Candidates must develop an active research program, teach at undergraduate and graduate levels, and supervise graduate students. Salary commensurate with qualifications and experience. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. The University offers a Dual Career Assistance Program for spouses. Applications including a detailed curriculum vitae and a complete list of publications should be submitted by March 31, 1992. Three letters of reference should be mailed directly to: Head, Department of Surveying Engineering, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta, T2N 1N4. Telephone: (403) 220-7377; FAX: (403) 284-1980.

UNIVERSITY OF WESTERN ONTARIO: Tenure Track Positions in Biochemical/Environmental Engineering and Chemical Reactor/Fluidization Engineering. The Department of Chemical and Biochemical Engineering, University of Western Ontario, invites applications for two tenure track positions at the assistant/associate professor level. For the first position, the successful applicant should hold a Ph.D. degree in Biochemical/Chemical Engineering with strong research background in Environmental Pollution Control which may include: biodegradation of toxic pollutants in wastewaters and soil, physicochemical and biological treatment of solid and liquid wastes for resource recovery and recycle, waste water treatment and control. Industrial experience in environmental pollution control will be an asset. The successful applicant will strengthen established areas of excellence in reactor and fluidization engineering in the Department. Industrial experience in reactor and/or fluidization engineering will be an asset. The successful applicants are expected to develop a vigorous research activity which includes supervision of graduate students, and teach undergraduate and graduate courses in the Department. Salary and rank will be commensurate with experience and proven record of excellence. Applications, including curriculum vitae, a statement of research objectives, and the names of three referees, should be addressed to: Dr. A. Margaritis, Chairmen, Department of Chemical and Biochemical Engineering, The University of Western Ontario, London, Ontario, N6A 5B9, Canada. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

UNIVERSITE D'OTTAWA: Génie électrique. Un poste menant à la permanence au niveau de professeur(e) adjoint(e), dans le domaine du génie électrique, est à combler d'ici le 31 août 1992. Les candidats et candidates doivent posséder un doctorat (ou s'attendre à l'obtenir bientôt) en génie électrique. Le/la candidat(e) doit posséder de solides intérêts de recherche et doit être en mesure de dispenser des cours de premier cycle et de cycles supérieurs, dans les applications suivantes: architecture interne des ordinateurs, traitement parallèle, réseaux neuronaux et électroniques à très haute intégration. Connaissance de l'anglais est un atout. Conformément aux exigences canadiennes sur l'immigration, la priorité est accordée aux personnes du citoyenneté canadienne et aux résidents permanents. Prière d'adresser les demandes accompagnées d'un curriculum vitae, d'une liste de publications, ainsi que trois noms de personnes (adresse et no. de télécopieur) pour recommandation, à l'adresse suivante: Professeur N.U. Ahmed, Directeur, Département de génie électrique, Université d'Ottawa, Ottawa, Ontario K1N 6N5. La date limite pour recevoir les demandes est le 1er mars 1992. L'Université d'Ottawa a une politique d'égalité en matière d'emploi.

UNIVERSITY OF OTTAWA: Electrical Engineering. Applications are invited for a tenure-track Faculty position at the Assistant Professor level in the Department of Electrical Engineering, University of Ottawa. The position is expected to be filled by March 31, 1992. At the time of application the candidate must have obtained a Ph.D. or expect to have one soon) in Electrical Engineering. The applicant must have strong research interest and must be willing to teach both graduate and undergraduate courses in the following areas: Computer Architecture, Parallel Processing, Optimal Feedback Control using Neural Networks and VLSI Electronics. Knowledge of both English and French will be an asset. In accordance with Canadian immigration laws, priority will be given to Canadian citizens and permanent residents. Applicants should send a curriculum vitae, a list of publications and at least three letters of reference sent directly to: Professor N.U. Ahmed, Chairman, Department of Electrical Engineering, University of Ottawa, Ottawa, Ontario K1N 6N5. The deadline for applications is March 1, 1992. The University of Ottawa is an equal opportunity/affirmative action employer.

UNIVERSITY OF WATERLOO. The Department of Electrical & Computer Engineering at the University of Waterloo is seeking candidates for appointment to a tenure track faculty position in the semiconductor devices and integrated circuits area. The level of the appointment and salary will be commensurate with the qualifications of the candidate. The candidate must have a doctoral degree and a strong commitment to research and teaching. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. Candidates should send their resume to: Dr. R.H. MacPhie, Chair, Faculty Search Committee, Department of Electrical & Computer Engineering, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native people, and persons with disabilities.

UNIVERSITY OF WATERLOO. The Department of Electrical & Computer Engineering at the University of Waterloo is seeking candidates for appointment to tenure track faculty positions. Applications are invited in all branches of electrical and computer engineering but preference will be given to persons specializing in computers (especially software systems) and circuits and systems. The department also invites applications for definite-term appointments in information technology with preference given to persons specializing in computer networks and communications, and microelectronics. The letter positions are being funded under the auspices of the Information Technology Research Centre (ITRC). The level of the appointments and salary will be commensurate with the qualifications of the candidate. The candidate must have a doctoral degree and a strong commitment to research and teaching. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. Candidates should send their resume to: Dr. R.H. MacPhie, Chair, Faculty Search Committee, Department of Electrical & Computer Engineering, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

ENGLISH

THE UNIVERSITY OF LETHBRIDGE: Faculty of Arts and Science, Department of English. 1. Title: Assistant Professor; Two or three ten-month term appointments, subject to budgetary approval. 2. Qualifications: Ph.D. or very close to completion with some teaching experience. The courses we need to have taught are mostly first and second year courses in language, rhetoric, poetry, drama, prose fiction and Canadian literature. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. 3. Responsibilities: The successful candidate will teach a total of five semester-long courses over the two semesters of the ten-month appointment. We are seeking applicants with a demonstrated commitment to excellence in undergraduate teaching, and scholarship. 4. Salary (1991-92): Assistant Professor $36,450 minimum per annum. (Salary adjustment commensurate with qualifications). 5: Applications: Send a letter of application, curriculum vitae, copies of any recent publications, the names of three referees (who have been requested to send letters), and evidence of ability to teach, including course evaluations and statement of teaching philosophy to: P. Upton, Chair, Department of English, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4 6. Effective Date: 01 August 1992. 7. Closing Date: 31 March 1992.

THE UNIVERSITY OF LETHBRIDGE: Faculty of Arts and Science, Department of English. 1. Title: Assistant Professor; probationary (tenure-track) position, subject to budgetary approval. 2. Qualifications: Ph.D. by the effective date of appointment. Applicants are invited to apply for the position in the following areas and combinations of areas: language and rhetoric, drama, literary theory, Commonwealth and peripheral literatures. In addition, Canadian literature, Medieval literature and/or Children's literature would be an asset. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. 3.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

The University of Northern British Columbia is Canada's newest and the fourth publicly-funded university in the Province. It has a mandate to serve the northern two-thirds of British Columbia and it will have a main campus in Prince George (pop. 70,000). The University's goal is to quickly establish a strong reputation in both instruction and research and will offer a range of Arts, Science and Professional programs specifically targeted to meet the needs of northern British Columbia. Graduate programming will be offered, and the University will conduct research in a wide range of areas, with an emphasis in subjects of relevance to northern British Columbia. International contacts will be developed primarily in the circumpolar north and the Pacific Rim.

Applications are presently being accepted for the following positions:

REGISTRAR

The Registrar will provide the leadership required to establish an Office of the Registrar. The Registrar reports to the Vice-President (Academic).

The successful candidate will be responsible for overall operations of the Records and Registration Office, the Scheduling Office, and the University Liaison Office. The Registrar will also be responsible for establishing and operating an on-line degree records and registration system, an on-line degree audit system, automated facilities for scheduling and a telephone information and registration system. In addition, the Registrar will be responsible for degree certification and organization of annual convocations and other ceremonies. The Registrar will also be responsible for production of the University Calendar. The Office of the Registrar must be organized to provide services effectively throughout northern British Columbia.

A minimum of five years' experience as a Registrar or Associate/Assistant Registrar is required, as well as a background in on-line student related systems. An advanced degree is preferred. The Registrar must have the ability to work well with people and have strong written and oral communication skills.

DIRECTOR OF UNIVERSITY DEVELOPMENT

The University requires an innovative and creative individual to build and direct fundraising affairs. The Director of University Development reports to the President.

The Director of University Development will develop and implement major fundraising campaigns and act as the University's contact with foundations and with corporate group and individual donors.

The Director will have a strong academic background and excellent written and oral communication skills as well as good management ability. Considerable experience, preferably in a university setting, and a proven record of fundraising in at least one major campaign is required. The Director must demonstrate experience in both writing and presenting fundraising proposals. Familiarity with fundraising for endowed chairs would be an asset.

Salary for both positions is open, depending upon qualifications and experience.

Applications, accompanied by curriculum vitae and the names of at least three referees, will be received until the position is filled. Priority will be given to those postmarked on or before January 31, 1992. Appointments will take effect in April 1992 or earlier. Applications for these positions should be sent to the address below.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Northern British Columbia is committed to the principle of equity in employment.

UNBC

Geoffrey R. Weller, President
University of Northern British Columbia
P.O. Bag 1950, Station A
Prince George, B.C.
V2L 5P2

THE UNIVERSITY OF BRITISH COLUMBIA
ASSISTANT PROFESSOR
Department of Bio-Resource Engineering

Applications are invited for two full-time tenure track Assistant Professor positions starting July 1, 1992. Appointment may be considered at a higher rank for a woman with exceptional qualifications. Applicants should have a Ph.D. in Bio-Resource Engineering, Agricultural Engineering or a related engineering field and must be eligible for registration as a Professional Engineer. Post-doctoral and/or industrial experience would be an asset. The successful applicant will be expected to develop a research program and teach in:

Position 1. Water Quality and Environmental Management

Special emphasis on water resource and environmental qualities related to crop and animal production systems and management practices is expected. Good knowledge of measuring techniques and systems analysis is preferred.

Position 2. Bioprocessing Engineering

Strong background in biological processing operation and system design with emphasis on aquaculture and food waste is required. Familiarity with instrumentation and knowledge of biochemistry are desired.

Applications, including a full curriculum vitae, transcripts, and names of at least three referees should be sent to:

Dr. K.V. Lo, Head
Department of Bio-Resource Engineering
The University of British Columbia
2357 Main Mall
Vancouver, B.C.
Canada V6T 1Z4

Closing date for applications March 31, 1992, or until position filled. The salary will be commensurate with experience.

The University of British Columbia encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

These positions are subject to final budget approval.

Responsibilities: The successful candidate is expected to be dedicated to and demonstrate excellence in undergraduate teaching in the liberal arts tradition, at all levels of the undergraduate experience. 4. Salary (1991-92): Assistant Professor $36,450 minimum per annum. 5. Applications: Send a letter of application, curriculum vitae, copies of any recent publications, the names of three referees (who have been requested to send letters), and evidence of ability to teach, including course evaluations and statement of teaching philosophy to: P. Upton, Chair, Department of English, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4 5. Effective Date: 01 July 1992. 7. Closing Date: 31 March 1992.

BISHOP'S UNIVERSITY: Department of English Applications are invited for two temporary replacement positions in English at Bishop's during the academic year 1992-93, subject to budgetary approval. One position will be in Romantic poetry and early nineteenth-century fiction; the other position will be in literary theory. Candidates should have a doctoral degree; some publications and teaching experience are desirable. Closing date for applications is February 28, 1992. Send resumes and three letters of reference to: Dr. Garry Retzlett, Dean of Humanities, Bishop's University, Lennoxville, Quebec, J1M 1Z7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITÉ DE MONTRÉAL: The Département d'études anglaises, Université de Montréal, is soliciting applications for one tenure-track position in Canadian Literature at the rank of assistant professor, effective August 1, 1992 (subject to budgetary approval). All fields of specialization are welcome, but we have a special interest in English writers of Quebec and Comparative Canadian Literatures. The Department is looking for well-qualified applicants with a PhD in hand or assured prior to appointment. Successful candidates must show superior teaching and research capabilities. Duties include teaching at the undergraduate and graduate level and supervision (MA & PhD). Most courses are taught in English, but candidates are expected to function in oral and written French. Women are particularly invited to apply. Deadline for application: March 1, 1992. Send c.v. and have three letters of reference forwarded to: Directeur, Département d'études anglaises, Université de Montréal, C.P. 6128, succursale A, Montréal (Québec), H3C 3J7, Fax (514) 343-2185. In accordance with Canadian immigration requirements, this advertisement is primarily directed to Canadian citizens and permanent resident in Canada.

CONCORDIA UNIVERSITY: The Department of English invites applications for a 10-month (Aug. 1, 1992 to May 31, 1993) limited term sabbatical replacement position at the Assistant Professor level to persons qualified to teach undergraduate courses in Renaissance Drama and 17th Century Literature and an introductory survey of Tragedy. The maximum annual salary is $36,740. Applicants must have a completed Ph.D. and teaching experience; scholarly publications are desirable. Interested individuals should forward a letter of application, a detailed curriculum vitae and a transcript of academic record to: Dr Gerald Auchinleck, Chair, Department of English, Concordia University, 7141 Sherbrooke St. W., Montreal, Quebec H4B 1R6. The deadline for application is February 29, 1992. In accordance with Canadian immigration requirements, this announcement is directed in the first instance to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

ST. THOMAS MORE COLLEGE: The Department of English at St. Thomas More College invites applications for a tenure-stream position at the rank of Assistant Professor to begin July 1, 1992 in one of the following areas: Medieval, Restoration, Romantic, or Nineteenth-Century American Literature. St. Thomas More College is a Catholic college federated with the University of Saskatchewan. It is also the home of The Chesterton Review; an interest in Chesterton and his circle or in assisting with editing The Chesterton Review would therefore be an asset. Applicants should send a curriculum vitae, transcripts, and three letters of reference to Dr. Darlene Kelly, Head, Department of English, St. Thomas More College, 1437 College Drive, Saskatoon, Sask. S7N 0W6. This ad is directed in the first instance to Canadian citizens and permanent residents of Canada.

ENVIRONMENTAL STUDIES

ATHABASCA UNIVERSITY - Human Geography/Environmental Studies: Athabasca University invites applications for a tenure-track position in Human geography/environmental studies. The appointment will be at the assistant professor level and will be effective July 1, 1992. This position will be of interest to scholars in the fields of human geography or environmental studies with interests in urban geography, the Canadian North, or planning. Qualifications include a Ph.D. evidence of teaching proficiency and evidence of research potential. Experience in adult education/distance education would be an asset. The successful applicant will be responsible for developing, revising, and delivering undergraduate geography courses and environmental studies courses within the social sciences, as well as pursuing an active research program. Athabasca University is committed to employment equity. The University encourages applications from women and aboriginal persons, disabled persons and members of visible minorities. Applicants with interdisciplinary experience and critical and/or feminist perspectives will be favourably considered. In accordance with Canadian Immigration Department regulations, this advertisement is directed to Canadian citizens and permanent residents. Athabasca University is an open university specializing in distance education. Athabasca's proximity to Edmonton gives its residents the advantages of country living while still having access to a modern urban centre located 90 minutes away. Applicants should forward a letter of application and curriculum vitae and arrange for three referees to forward letters of reference directly to: Michael T. Bataski, Human Resources, Athabasca University, Box 10,000, Athabasca, Alberta, T0G 2R0. The closing date for applications is March 31, 1992.

FINE ARTS

UNIVERSITY OF WATERLOO: The Department of Fine Arts, University of Waterloo, invites applications for a tenure track position in studio art, effective July 1, 1992 for a three year tenure track term. An M.F.A. is preferred along with a strong exhibition record and teaching experience. Candidates will be expected to teach foundation courses. Candidates with a wide area of expertise including such areas as drawing and printmaking are encouraged to apply. This appointment will be at the Assistant Professor level. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. Applicants should send a curriculum vitae, 20 recent slides, and arrange for three letters of reference to Professor Don MacKay, Chair, Department of Fine Arts, University of Waterloo, Waterloo, Ontario, N2L 3G1. The closing date is March 1, 1992.

FOLKLORE

MEMORIAL UNIVERSITY OF NEWFOUNDLAND: Folklore: Applications are invited for a two-semester temporary appointment at the rank of Assistant Professor in the Department of Folklore to commence on September 1, 1992 (subject to budgetary approval). Essential requirements include a Ph.D. in Folklore and an exemplary teaching and research record. The successful applicant should be prepared to teach in any or all of the Department's programmes (B.A., M.A., Ph.D.) and should be qualified to teach courses on Folk Belief and Folk Religion. Also advantageous would be expertise in at least one, or more, of the following areas: Traditional Health Systems, Ethnography of Speaking, and Ethnographic Writing. A strong interdisciplinary background will be an asset, and fieldwork experience is essential. In accordance with Canadian Immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. The deadline for submission is March 1, 1992. Applicants should forward an up-to-date curriculum vitae and the names of three referees to Dr. Paul Smith, Head, Department of Folklore, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1C 5S7. Memorial University is committed to employment equity.

FOOD SCIENCE

THE UNIVERSITY OF BRITISH COLUMBIA: Assistant Professor, Department of Food Science. Applications are invited for a full term tenure track position as assistant professor in food science. Appointment may be considered at a higher rank for a woman with exceptional qualifications. Applicants should possess a Ph.D. in Food Science; post doctoral experience would be an asset. The successful candidate will be expected to develop a research program in the area of Food Biotechnology with emphasis on the functionality of food components. Teaching duties will include undergraduate food chemistry and analysis courses, specialized graduate courses relevant to food biotechnology and graduate student supervision. Applications including full curriculum vitae, publication list, statement of research interests, and names and addresses of at least three references should be sent to: Dr. John Vanderstoep, Acting Head, Department of Food Science, The University of British Columbia, 6650 N.W. Marine Drive, Vancouver, B.C., Canada V6T 1Z4; Phone: (604) 822-3404; Fax (604) 822-3959. Closing date for applications is March 31, 1992, or until the position is filled. The salary will be commensurate with experience. The University of British Columbia encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The position is subject to final budget approval.

FRENCH

MEMORIAL UNIVERSITY OF NEWFOUNDLAND: Francais. Postes auxquels à l'approbation budgétaire. Le Département cherche à remplir jusqu'à quatre postes contractuels d'une durée de huit mois, destinés à remplacer des professeurs en congé sabbatique. Responsabilité principale: enseignement de cours de langue française seconde au niveau de la première année d'université avec possibilité d'un enseignement à un niveau plus avancé. Les candidat(e)s, titulaires d'une maîtrise ou d'un doctorat, devront justifier d'une aptitude à l'enseignement de la langue. Les candidatures, accompagnées d'un curriculum vitae mis à jour et du nom de trois personnes pouvant répondre des qualifications et de l'expérience, sont à adresser avant le 1 mars 1992 à: David Graham, Directeur, Département d'études françaises et hispaniques, Memorial University of Newfoundland, St. John's, NF A1B 3X9. Conformément à la loi canadienne relative à l'immigration, cette annonce s'adresse en premier lieu aux citoyen(ne)s du Canada ainsi qu'aux resident(e)s permanent(e)s. Memorial University s'est engagée à respecter une politique d'équité en matière d'emploi.

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: French. Applications are invited for a ten month sabbatical replacement position in French for the 1992-1993 academic year. The successful candidate will have a Ph.D or equivalent and native or near-native fluency in French; teaching experience and publications will be an asset. The candidate will be required to teach undergraduate courses in French language, nineteenth or twentieth-century French literature or both. Applications, including curriculum vitae and the names and addresses of three referees should be sent to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration requirements, this advertisement is directed to citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITÉ YORK: Le département d'études françaises du Collège Glendon, sollicite des candidatures pour un poste pouvant conduire à la permanence au rang de professeur-e adjoint-e en linguistique appliquée, sous réserve d'approbation budgétaire. Conditions d'engagement et traitement selon la convention collective en vigueur entre l'Université York et le syndicat des professeurs de l'Université York (minimum 1991-1992 : 41 416 $). Description du poste: enseignement de cours de français L1 et/ou L2 à tous les niveaux et, à l'occasion, de cours de linguistique appliquée; recherches; direction et planification de cours à section multiples; participation à l'élaboration de programmes et aux travaux d'intérêt général. Qualifications désirées: doctorat, de préférence avec spécialisation en didactique de la langue; expérience de la langue française, langue maternelle et langue seconde, et du l'enseignement pédagogique au niveau universitaire; habitude du travail en équipe. Une expérience de l'enseignement des langues assisté par ordinateur serait souhaitable, de même qu'un dossier de publications. Envoyer lettre de candidature, curriculum vitae à jour — ainsi que, le cas échéant, quelques-unes des publications récentes, et demander à trois répondant-e-s de faire tenir directement une lettre de recommandation à: Professeur Jacques Colnem, Directeur, Département d'études françaises, Collège Glendon, Université York, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. L'Université York applique une politique d'équité en matière d'emploi et encourage les candidatures de professeures. Conformément aux exigences d'immigration Canada, cette annonce s'adresse aux citoyens canadiens et résidents permanents. Clôture du concours: 31 mars 1992. Entrée en fonction: 1er juillet 1992.

BROCK UNIVERSITY: French. Subject to budgetary approval. Applications are invited for a tenure-track position at the junior Assistant Professor level in French effective July 1, 1992. Candidate should have Ph.D. in hand or near completion, with specialization in medieval literature, demonstrate native or near native fluency in both French and English, and be committed to excellent undergraduate teaching as well as research. Duties might include the teaching of language and literature courses at all levels. The deadline for submission of applications is March 31, 1992. In accordance with Canadian immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled. Candidates should submit a curriculum vitae and arrange to have three letters of reference sent to Professor Correio Federici, Chair, Department of French, Italian and Spanish, Brock University, St. Catharines, Ontario, L2S 3A1

GEOGRAPHY

THE UNIVERSITY OF WESTERN ONTARIO: Applications are invited for a limited-term position at the rank of Assistant Professor. The successful applicant must hold a PhD in Geography at the time of appointment and have a strong commitment to research and teaching at undergraduate and graduate levels. Specialties of interest include the management of land and water resources and environmental risk. This position has not at this time received budget approval. Candidates should send a letter of application, current curriculum vitae, and names of three referees to Donald G. Janelle, Chair, Department of Geography, University of Western Ontario, London, Canada, N6A 5C2. The closing date for receiving applications is 31 March 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity. welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

SIMON FRASER UNIVERSITY: Department of Geography - Human Geographer. Applications are invited for a tenure-track position at the Assistant Professor rank in the field of human geography. Preference will be given to applicants with specialization in cultural/social or economic geography. Related interests in one or more of the following fields would be an asset: environmental studies; ethnicity health; planning; political geography; regional development; urban studies. Although not a primary requirement, a supporting regional specialty could also be an asset. Requirements include a Ph.D. (or Ph.D. near completion) and a strong commitment to research. The successful candidate will teach upper-level courses in the field of specialization, as well as introductory courses in human geography. The candidate will also be expected to contribute to the department's graduate program through the teaching of graduate courses and supervision of graduate students (M.A. and Ph.D.). This position commences September 1, 1992. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to all qualified applicants. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. The University of Windsor is committed to equity in employment. Female candidates are particularly encouraged to apply. The University of Victoria is committed to equity in employment

DIRECTOR

CENTRE for STUDIES in RELIGION and SOCIETY

University of Victoria

Victoria, British Columbia, Canada

234

The University of Victoria invites applications for the position of Director of the *Centre for Studies in Religion and Society*, the appointment to begin 1 July 1992 for a term not exceeding five years. The Director will hold a tenurable appointment in an academic department or programme, and during the term of the Directorship will be expected to teach part-time.

Applicants should have distinguished records in publishing and teaching; administrative experience, interdisciplinary interests and knowledge of the social aspects of religious issues will be regarded as assets. Rank: Senior Associate Professor or Professor.

The *Centre for Studies in Religion and Society* is a new research centre committed to promoting dialogue and pluralism through scholarly cross-cultural studies of religions in relation to the sciences, ethics and other aspects of culture. The Director will administer the *Centre* and its programmes, plan and initiate new activities.

The University of Victoria has approximately 13,000 undergraduate students, 1,600 graduate students and 600 faculty in the Faculties of Arts and Science, Education, Law, Engineering, Fine Arts, Human and Social Development and Graduate Studies.

Applicants are requested to send a letter of application and *curriculum vitae*, and arrange for four academic referees to send letters of reference, directly to the Search Committee by 28 February 1992, the closing date for applications. Please address all correspondence to **Dr. Edward Berry, Dean of Humanities and Chair, CSRS Search Committee, University of Victoria, P.O. Box 3045, Victoria, B.C., Canada, V8W 3P4; Telephone: (604) 721-7063; Fax: (604) 721-7059.**

Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons. Women are particularly encouraged to apply. The University of Victoria is committed to equity in employment

UVic

UNIVERSITY OF VICTORIA

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

DEPARTMENTAL CHAIRPERSONS

The University of Northern British Columbia (UNBC) invites applications for the position of Chairperson of the following Departments in the following Faculties:

Faculty of Health and Human Sciences:

- Psychology
- Social Work
- Nursing
- Education
- Allied Health Professions

Faculty of Management and Administration:

- Business Administration
- Economics
- Public Administration and Political Science

390

Faculty of Arts and Sciences:

- English
- History
- First Nations Studies
- Anthropology/Archaeology
- Physics
- Chemistry
- Mathematics and Computer Science

Faculty of Natural Resources and Environmental Studies:

- Geography
- Biology
- Outdoor Recreation
- Environmental Studies
- Forestry

A Chairperson will be a perceptive and highly motivated academic leader administratively responsible to the Dean. The Chairperson will be responsible for communication, organization, administration and other duties within the department or academic unit as well as remaining a scholar for whom teaching and research are fundamental responsibilities.

Candidates will have records of significant scholarly achievement, demonstrated academic leadership ability and a commitment to the maintenance of the quality of both undergraduate and graduate programs. The candidates will also have strong administrative skills, especially in budget preparation and management.

Candidates will be expected to be appointable at the rank of Full Professor. The initial appointment as Chairperson will be for a three-year (renewable) term.

The University of Northern British Columbia is Canada's newest university and the fourth publicly funded university in the province. It has a mandate to serve the northern two-thirds of British Columbia. It will have a main campus in Prince George (pop. 70,000). The University will offer a range of Arts, Science, Social Science and Professional programs specifically targeted to meet the needs of northern British Columbia. It will offer graduate programming and will conduct research in a wide range of areas but with an emphasis upon subjects of relevance to northern British Columbia. It will develop international contacts primarily in two areas, the Circumpolar North and the Pacific Rim.

Salaries are open, depending upon qualifications and experience.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Northern British Columbia is committed to the principle of equity in employment.

Applications, accompanied by a curriculum vitae and the names of at least three referees, will be received until the position is filled. Priority will be given to applications postmarked on or before February 28, 1992.

Applications should be sent to:

Geoffrey R. Weller, President
University of Northern British Columbia
Bag 1950, Station A
Prince George, B.C. V2L 5P2

UNBC

encouraged to apply. The consideration of applications begins February 28, 1992. Applications, including curriculum vitae and the names of three referees, should be sent to: A.G. Phipps, Head, Department of Geography, University of Windsor, Windsor, Ontario, N9B 3P4; Phone: (519) 253-4232, Ext. 2171; Fax (519) 973-7050; Onet: Phipps@UCC.UWINDSOR.CA

CONCORDIA UNIVERSITY, CANADA, QUEBEC, MONTREAL, H3G 1M8: Department of Geography. A tenure track Lecturer or Assistant Professor in Environmental Issues and Public Policy, contingent upon funding. The Geography Department at Concordia offers both B.A. and B.Sc. degrees in Geography, participates in a multi-disciplinary Urban Studies programme, includes a programme in Science and Human Affairs, and offers graduate degrees through an inter-disciplinary Masters in Public Policy and Public Administration. Applicants should have a sound knowledge of the natural environment and be able to relate this knowledge to issues in human affairs and public policy. Teaching responsibilities will include introductory courses in environmental issues with the opportunity to teach specialized courses at the senior undergraduate and graduate levels. A strong commitment to both high quality teaching and the development of a coherent research program is required. The successful candidate will be required to participate in the administration of the Science and Human Affairs program. PhD preferred. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, woman candidates shall be given priority. Apply: Dr. D. Frost, Chair, Department of Geography, Concordia University, 1455 de Maisonneuve Blvd West, Montreal, Quebec, H3G 1M8; Telephone (514) 848-2050.

THE UNIVERSITY OF BRITISH COLUMBIA: Department of Geography. Applications are invited for a tenure-track position at the rank of Assistant Professor commencing July 1, 1992. The successful applicant will be a physical geographer with primary interest in climatology whose research and teaching interests complement and extend existing expertise in boundary layer meteorology, hydrology and remote sensing. A Ph.D. by time of appointment is required. Post-doctoral experience will be an advantage. Expertise in techniques such as statistical analysis, GIS and the manipulation of large data sets will be an advantage. Applicants should be prepared to teach a range of courses in the context of vigorous B.Sc. programmes in physical geography and atmospheric science and with environmental studies option in the B.A. programme. A commitment to high quality teaching and research is essential. Salary commensurate with experience. Applicants should send a personal resume, names of three referees and samples of research papers to Dr. T.R. Oke, Head, Department of Geography, 1984 West Mall, University of British Columbia, Vancouver, B.C., V6T 1Z2. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UBC encourages qualified women and minority applicants.

UNIVERSITY OF LETHBRIDGE: Faculty of Arts and Science, Department of Geography. 1. Title: Assistant Professor, probationary (tenure-track) appointment, subject to budgetary approval. 2. Qualifications: Ph.D. or near completion. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. 3. Responsibilities: The successful candidate will be expected to teach courses and conduct research in the theory and application of Geographic Information Systems (GIS). A secondary interest in one or more areas of physical geography is required, and the ability to teach physical geography laboratory methods is preferred. 4. Salary (1991-92): Assistant Professor $36,450 minimum per annum. 5. Applications: Applicants should arrange to have a curriculum vitae and three letters of reference sent to: Dr. R. Barendregt, Chair, Department of Geography, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 6. Effective Date: 01 July 1992. 7. Closing Date: 31 March 1992.

GEOPHYSICS

THE UNIVERSITY OF BRITISH COLUMBIA: Geophysics. Applications are invited for a tenure track assistant professor position in geophysics beginning July 1, 1992. The successful candidate will be considered at a higher rank for a woman with exceptional qualifications. We are seeking an outstanding scientist to complement our existing strengths in crustal seismology, data analysis, glaciology, and rock physics. Preference will be given to applicants in geodynamics, experimental electromagnetics, earthquake seismology, and marine geophysics but exceptional candidates in other areas will be considered. Scientists whose research has application in earth systems science and who can take advantage of our linkages with the associated Departments of Geological Sciences and Oceanography are most strongly encouraged to apply. The appointee will be expected to teach undergraduate and graduate courses, to develop a strong research program, and supervise graduate students. Salary will be commensurate with experience. This position is subject to final budgetary approval. Note that this position is in addition to that previously advertised with a December closing date. In accordance with Canadian immigration policy, this advertisement is directed to Canadian citizens and permanent residents. UBC encourages qualified women and minority applicants. Applications including a resume, a statement of research interests, and the names of three referees should be sent to Dr. R.M. Ellis, Head, Department of Geophysics and Astronomy, University of British Columbia, Vancouver, B.C., V6T 1Z4. Preference will be given to applications received by March 2, 1992.

GERMAN

WILFRID LAURIER UNIVERSITY: Department of Modern Languages and Literatures. Applications are invited for a one-year limited term appointment (sabbatical leave replacement) in German, to commence July 1, 1992. Candidates should have a Ph.D., native or near-native fluency in German, expertise in German Romanticism and 20th century literature as well as some teaching experience. The successful candidate would be expected to teach undergraduate language and literature courses. This position is subject to final budgetary approval. Please send a letter of application with a complete c.v. and the names and addresses of three referees, before March 31, 1992, to Dr. Gerhard Friesen, Chairperson, Department of Modern Languages and Literatures, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is committed to employment equity policies and welcomes applications from all qualified women and men. The University offers a smoke free work environment.

HEALTH EDUCATION

DALHOUSIE UNIVERSITY: Health Education. The Health Education Division of the School of Recreation, Physical and Health Education, located in the Faculty of Health Professions at Dalhousie University, invites applications for a tenure-track appointment, commencing July 1, 1992. Responsibilities will include teaching and research in support of the Division's BSc (Health Education) and MA programs. Preference will be given to applicants with undergraduate and graduate degrees in health education and related professional experience. Salary and rank will be commensurate with qualifications and experience. This position is subject to budgetary approval. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Dalhousie University is an employment equity/affirmative action employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. Applications will be accepted until April 17, 1992. Please send curriculum vitae with names, addresses and telephone numbers of three referees to: Dr. A.J. Young, Director, School of Recreation, Physical and Health Education, Dalhousie University, Halifax Nova Scotia, B3H 3J5; Tel (902) 494-2152; Fax (902) 494-5120.

HEALTH STUDIES

UNIVERSITY OF WATERLOO: The Department of Health Studies has a tenure-track opening for a social scientist with strong interests in population health and health promotion. Health Studies is an interdisciplinary department integrating biological and behavioural sciences in the study of disease prevention and health promotion. It has established B.Sc., M.Sc., and Ph.D. programs. Through the Centre for Applied Health Research, opportunities exist for the development of collaborative activities across the university and with external agencies. Applicants must have a Ph.D. or equivalent and a commitment to both research and teaching. While an appointment at the rank of Assistant Professor is anticipated, exceptional candidates will be considered at a more senior level. Expected starting date is July 1, 1992. Send Curriculum Vitae and three letters of reference by March 31, 1992 to Dr. Patricia Wainwright, Faculty Search Committee, Department of Health Studies, University of Waterloo, Waterloo, Ontario, N2L 3G1, Canada. The availability of this position is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to employment equity policies and welcomes applications from all qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

HISTORY

MEMORIAL UNIVERSITY OF NEWFOUNDLAND: Department of History. Subject to budgetary approval, applications are invited for four limited term appointments (Sabbatical replacements) in the Department of History, Memorial University of Newfoundland. The expected vacancies will be in the areas of Newfoundland/Canadian, Modern European, and American History. Successful candidates may also be asked to teach one of the department's Introduction to History courses. Rank and salary dependent upon qualification and experience. The deadline for applications is 1 March 1992. Send curriculum vitae and names of referees to: Dr. A. de Conti, Chairperson and Head, Department of History, Memorial University of Newfoundland, St. John's, Newfoundland, A1B 3X9. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity.

CONCORDIA UNIVERSITY: The Department of History invites applications for two sessional appointments at the rank of Lecturer or Assistant Professor: 1. U.S. History: survey, one course/year, women's: 2. Non-western World: survey, Modern Africa. The appointment is for 10 months beginning 1 August 1992. Current salary floor for Assistant Professor is $36,740 per annum. Curriculum vitae and three letters of reference should be sent to Dr. M.G. Decarie, Chair, Department of History, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8. The closing date is 30 April 1992. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: History. Applications are invited for a nine-month term sabbatical replacement position in History at the Lecturer or Assistant Professor level for the 1992-1993 academic year. Teaching duties will include an introductory course in Western European History, 18th Century to present, and two other undergraduate courses in the European Field. Applications, curriculum vitae and names and addresses of three referees, should be sent to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration regulations, preference will be given to citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

ST. FRANCIS XAVIER UNIVERSITY: The Department of History, St. Francis Xavier University invites applications for two one-year contractually limited appointments. One position would be in the field of Soviet or Russian history with a possible additional specialty in Modern Eastern Europe or Renaissance and Reformation. The second position would be in Canadian history, specializing in women's or native history, with a second course in labour or urban or ethnic history. In both cases the successful candidates will be required to teach a section of an introductory Western Civilization course. A completed Ph.D. would be desirable. Applicants should send a c.v. and have three referees send letters to: Professor P.T. Phillips, Chair, Department of History, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Deadline: until filled. In accordance with Canadian immigration requirements, this advertisement is directed initially to Canadian citizens and permanent residents.

UNIVERSITY OF SASKATCHEWAN: Applications are invited for a twelve-month term position, beginning July 1, 1992, in Eastern and Western Canadian history. The position is to be filled at the assistant professor level. The Ph.D. degree is required; publications are desirable. Specialization in agriculture or labour history would be an asset. Interested persons should arrange to have three letters of reference sent and should themselves send their letter of application and c.v. to Dale Miquelon, Head, Department of History, University of Saskatchewan, Saskatoon, SK, S7N 0W0. Competition deadline: March 1, 1992. The University of Saskatchewan is committed to the principles of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK: The Department of History of the University of New Brunswick invites applications for a tenure-track position at the rank of assistant professor in twentieth century Latin American history, effective July 1, 1992. This appointment is subject to final budgetary approval. Applicants must hold the Ph.D. and show promise of excellence in teaching and scholarly research. The position has been occupied by a specialist in American foreign policy, but applications are invited from all research specialties. Please send applications with curriculum vitae and three letters of recommendation to: Dr. T.W. Acheson, Chair, Department of History, University of New Brunswick, P.O. Box 4400, Fredericton, N.B., E3B 5A3. The deadline for applications is February 28, 1992. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of equal opportunity.

JAPANESE

QUEEN'S UNIVERSITY IN KINGSTON, ONTARIO invites applications for two contract positions to teach Japanese language. The first is on an annual basis starting September 1, 1992 and will be renewable, subject to performance, as long as funding is available. The position requires teaching introductory through advanced Japanese during the academic year and continuing the development of materials for, and teaching on, an intensive summer course in Japanese. Applications will be accepted until June 30, 1992. The second position will be a short-term contract, of about one month, to instruct on the intensive summer course. Applications for both positions should have appropriate training for teaching Japanese as a foreign language up to the advanced level. A minimum of a Master's degree in a relevant area is required. The starting annual contract rate will be $25K. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities. Please send c.v. and names of three references to: Wm. E. Miklas, Associate Dean, School of Business, Queen's University, Kingston, Ontario, Canada K7L 3N6; Tel (613) 545-2306 or Fax: (613) 545-2013.

JOURNALISM

CONCORDIA UNIVERSITY - Journalism Department: applications are invited for a 10 month (August 1, 1992 - May 31, 1993) limited term appointment in Journalism for the academic year 1992-93. Duties will be to teach three courses per term, including courses in writing and reporting /reporting methods/features writing. Applicants must have an appropriate academic background and a minimum of five years' experience as a professional journalist. Salary will be in the $25,00 - $30,000 range, depending on qualifications. Applicants should submit a curriculum vitae, transcripts and a professional portfolio together with the names of three referees to: L. Crysler, Director, Journalism Department, 7141 Sherbrooke St. West, Montreal, Quebec, H4B 1R6. Deadline for applications is March 1, 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

KINESIOLOGY

UNIVERSITY OF WATERLOO: The Department of Kinesiology at the University of Waterloo invites applications for a tenure track position in the Psychological and Behavioural Aspects of Motor Control. The appointment will be made at the Associate or Full Professor level. A PhD in Kinesiology or related discipline is required. The Department of Kinesiology is seeking candidates with a successful funded research program which focuses on the control processes of human movement as it applies to skilled performance, learning, and/or the behavioural study of motor development. A strong appreciation of the relationship of cognition to these control processes is important. The successful candidate will be expected to teach both graduate and undergraduate courses and to work with a group that investigates human behaviour across a continuum from motor control to human behaviour as affected by the interactions between people. The Department has over 20 full-time faculty, 30,000 sq. ft. of laboratory space, and excellent ties to several health-related research centres. Salary will be commensurate with rank and qualifications. Applications including a curriculum vitae and the names of three references, should be directed to Professor P.J. Bishop, Chair, Department of Kinesiology, University of Waterloo, Waterloo, Ontario, N2L 3G1, Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples and persons with disabilities. The effective appointment date is July 1, 1992. Applications will be accepted until the position is filled.

UNIVERSITY OF WATERLOO: The Department of Kinesiology at the University of Waterloo invites applications for a tenure-track position in the Social Psychological and Clinical Psychological aspects of Kinesiology. This position is at the Assistant Professor level. A PhD in Kinesiology, Social Psychology, Psychology or related discipline is required. Teaching responsibilities will include undergraduate courses in the application of social psychology to kinesiology, the use of behavioural, cognitive, and perceptual assessment techniques applicable to psychomotor behaviour contexts and/or a graduate course in social and clinical research methods. Supervision of graduate student research is expected. Clinical certification is not required but would be an asset. The successful candidate will be expected to work with a group that investigates human behaviour across a continuum from motor control to human behaviour as affected by the interactions between people. The Department has over 20 full-time faculty, 30,000 sq. ft. of laboratory space, and excellent ties to several health-related research centres. Because of its strong research orientation the Department is seeking candidates who have demonstrated a successful commitment to funded research and publication. Salary will be commensurate with rank and qualifications. Applications including a curriculum vitae and the names of three references, should be directed to Professor P.J. Bishop, Chair, Department of Kinesiology, University of Waterloo, Waterloo, Ontario, N2L 3G1, Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples and persons with disabilities. The effective appointment date is Sept. 1, 1992. Closing date for receipt of applications will be when filled.

LEISURE STUDIES

DALHOUSIE UNIVERSITY: Leisure Studies. The Leisure Studies Division of the School of Recreation, Physical and

336

THE UNIVERSITY OF AUCKLAND
New Zealand

A CHAIR IN INFORMATION TECHNOLOGY
(Vacancy UAC.80)

A CHAIR IN FINANCIAL MANAGEMENT
(Vacancy UAC.102)

A CHAIR IN INTERNATIONAL STUDIES IN COMMERCE
(Vacancy UAC.103)

Tamaki Campus

To cater for increasing demand for university places in Auckland the University is developing a new campus at Tamaki on a site 12 km from the Main Campus, close to Auckland's city centre. Teaching commenced in 1991 with a stream of Bachelor of Commerce students and it is intended to start arts and science teaching in 1993. Ultimately Tamaki Campus will offer research and teaching programmes in a wide range of Arts, Commerce, Science and Technology and will provide places for approximately 7,000 students.

The Chairs in Financial Management, and in International Studies will be in Tamaki's Commerce Division, while the Chair in Information Technology could be in either Tamaki's Commerce Division or Science and Technology Division depending on the successful candidate's field of expertise.

For the Chair in International Studies the University is seeking candidates who have strong interests in the international aspects of any field of Commerce. There is interest in candidates who have expertise in the business, management and economics of the Asia/Pacific region but equally those who have more global interests or a European focus could also be attractive.

For the Chair in Information Technology the University is seeking applicants who could develop strong programmes in Commerce and in Science. Applicants should have backgrounds in Computer Science, Information Systems, Engineering, or an appropriate branch of Mathematics, provided that they have a research and teaching background relevant to the position. Those with expertise in Communications and Networking are particularly encouraged to apply.

The University wishes to appoint candidates who are not only academically strong in their own fields but are also interested in developing a new institution and giving it a distinctive character within the University of Auckland system.

So that each of the Chair holders will have the benefit of the scholarly environment of an established department, they will also be appointed to the department of their discipline on the main city campus. This will give them the opportunity to teach at an advanced level, to supervise graduate students and participate in collaborative research as well as participate in the affairs of their respective faculties.

Commencing salary will be established within the range $NZ80,080 - $NZ99,840 per annum with a possibility of supplementation.

Further information, Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by **31 March 1992**.

Please quote the relevant Vacancy Number in all correspondence.

The University of Auckland
An Equal Employment Opportunity Employer

UNIVERSITY OF VICTORIA SCHOOL OF NURSING

The University of Victoria School of Nursing offers a post-basic baccalaureate program, both independently and in collaboration with selected colleges in British Columbia. The Bachelor of Science in Nursing program is available through both distance and on-campus formats. The School is engaged in the development of a collaborative generic baccalaureate program. It is also a partner in an interdisciplinary Master's program which will prepare graduates to contribute to policy and practice in the fields of gerontology and child and family services. The School invites applications from nurses for the following position:

Assistant/Associate Professor: a full-time tenure-track position. Minimum requirements are an earned doctorate or equivalent, preferably in Nursing, a strong clinical background and focus, and teaching experience in a university. Evidence of a developing research and publication program is also required. Collaborative and interdisciplinary experience would be assets.

Applications should be received by March 16, 1992, accompanied by a curriculum vitae and the names of three referees, and should be directed to:

The Director
School of Nursing
University of Victoria
Box 1700
Victoria, B.C. V8W 2Y2

234

The University of Victoria is committed to an employment equity program. Canadian immigration regulations presently require prior assessment of applications from citizens or permenent residents of Canada.

UVic
UNIVERSITY OF VICTORIA

Health Education, located in the Faculty of Health Professions at Dalhousie University, invites applications for a tenure-track appointment, commencing July 1, 1992. Responsibilities will include teaching, advising and field supervision of Bachelor of Recreation students who are majoring in Recreation/Leisure Studies and supervising students in the MA (Leisure Studies) program. Preference will be given to applicants with undergraduate and graduate degrees in recreation, leisure studies or related areas, and related professional experience. Salary and rank will be commensurate with qualifications and experience. This position is subject to budgetary approval. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Dalhousie University is an employment equity/affirmative action employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. Applications will be accepted until April 17, 1992. Please send curriculum vitae with names, addresses and telephone numbers of three referees to: Dr. A.J. Young, Director, School of Recreation, Physical and Health Education, Dalhousie University, Halifax Nova Scotia, B3H 3J5; Tel (902) 494-2152; Fax (902) 494-5120.

LINGUISTICS

UNIVERSITY OF ALBERTA: Faculté Saint-Jean. La Faculté Saint-Jean sollicite des candidatures à un poste de professeur(e) adjoint(e). Ce poste ouvre le volet à la permanence. Tâches: Offrir des cours de linguistique appliquée. Qualifications: Doctorat (ou l'équivalent). La personne sélectionnée entrera en fonction le 1er juillet 1992. Le traitement varie de 38 955 $ à 48 083 $ (échelle 1991-92) selon la formation et l'expérience. Faculté de langue française au sein d'une Université de langue anglaise, la Faculté Saint-Jean offre des diplômes de B.A., de B.Ed. et de B.Sc. L'Université de Alberta respecte le principe d'équité en matière d'emploi. Elle encourage les candidatures des autochtones, des femmes, des membres des minorités visibles et des personnes handicapées. Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permenents. Toute candidature doit comporter un curriculum vitae détaillé avec les noms de trois répondants et doit être transmise au plus tard le 31 mars 1992 à: J.A. Baur, Doyen, Faculté Saint-Jean, University of Alberta, 8406, rue Marie-Anne Gaboury, Edmonton, Alberte T6C 4G9.

MANAGEMENT

THE UNIVERSITY OF LETHBRIDGE, Faculty of Management has full-time tenure-track positions available in Marketing, Finance, Aboriginal Management and M.I.S. to begin July 1, 1992. A Ph.D. or near completion of a Ph.D. is required. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. Send letter of application, curriculum vitae, and 3 letters of reference to: Dr. George Lermer, Faculty of Management, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4; Phone (403) 329-2633; Fax (403) 329-2038.

THE UNIVERSITY OF CALGARY Faculty of Management invites applications for anticipated tenure track positions in Accounting, Finance, Operations Management, Insurance, Marketing, Policy and Environment, New Venture Development, Tourism and International Business. Ph.D. or DBA preferred. Rank and salary to be based on qualifications and experience. The Faculty of Management, an accredited member of AACSB, provides a stimulating teaching and research environment including casebooms, excellent computer resources and a management library. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities, and people with disabilities. Applications should be sent to: Dr. Malcolm C. Munro, Associate Dean (Research), Faculty of Management, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta, T2N 1N4. The University offers a Dual Career Assistance Program for spouses.

MATERIALS SCIENCE & ENGINEERING

McMASTER UNIVERSITY: A Research Associate position is available in the area of metal matrix composite processing. The minimum requirements are a Ph.D. in Materials Science or Chemical Engineering and at least two years post-doctoral experience in fluid flow and solidification. The successful candidate will carry out experiments on liquid flow in metal matrix composites, develop appropriate physical models of the processes. The minimum salary is $30,000 per annum. The position begins April 1, 1992, and initially lasts for 6 months with the possibility of renewal for up to two years. Applications accepted until February 28, 1992. Contact: Dr. G.A. Irons, Professor & Chairman, Department of Materials Science & Engineering, McMaster University, 1280 Main Street West, Hamilton, Ontario L8S 4L7. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MATHEMATICS & COMPUTER SCIENCE

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: Mathematics/Computer Science. Applications are invited for a nine month sabbatical replacement position at the rank of Assistant Professor for the academic year 1992-1993. Candidates should have a Ph.D. in mathematics with a strong background in computer science. Those with lesser qualifications (M.Sc.) may be considered for appointment at the lecturer rank. Duties include teaching undergraduate courses in mathematics and/or computer science. Applications, including a curriculum vitae and the names and addresses of three referees should be sent to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration regulations, this advertisement is directed to citizens and permanent resident of Canada. The University of New Brunswick is committed to the principle of employment equity.

MATHEMATICS & STATISTICS

BISHOP'S UNIVERSITY: Mathematics. Applications are invited for a temporary replacement position in the Department of Mathematics at Bishop's University for the academic year 1992-93, subject to budgetary approval. Applicants should be qualified to teach courses in calculus and algebra at the undergraduate level. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents. Please send a C.V. and the names of three referees to Dr. R. D. Cook, Dean of Natural Sciences and Mathematics, Bishop's University, Lennoxville, Quebec, J1M 1Z7; Tel: (819)822-9633; Fax: (819)822-9661.

UNIVERSITY OF NEW BRUNSWICK, FREDERICTON. The Department of Mathematics and Statistics invites applications for a tenure-track position at the Assistant Professor level, effective July 1, 1992. Candidates are expected to have a Ph.D. in pure or applied mathematics or in statistics, and to have a commitment to teaching and research. Salary will depend upon the candidate's qualifications. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity. The availability of this position is subject to budgetary approval. Applications together with CV and the names of three referees should be sent to: Dr. J.H. Thompson, Chair, Department of Mathematics & Statistics, University of New Brunswick, P.O. Box 4400, Fredericton, N.B., E3B 5A3.

UNIVERSITY OF WATERLOO: The Department of Pure Mathematics at the University of Waterloo is seeking recent Ph.D.'s for post-doctoral positions of one or two years' duration starting July 1, 1992. The duties of the position will be to carry out mathematical research which supports the interests of faculty within the Department. The incumbent will also be expected to teach a half load (i.e. the equivalent of one full year course). Applications should include a curriculum vitae plus three letters of reference sent directly from referees chosen by the applicant. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. Please send applications to Dr. F.A. Zorzitto, Chair, Department of Pure Mathematics, University of Waterloo, Waterloo, Ontario, N2L 3G1. In order to be guaranteed consideration an application must arrive by March 1, 1992.

MEDICAL GENETICS

THE UNIVERSITY OF BRITISH COLUMBIA. Applications are invited for a faculty position at the University of British Columbia, at the level of Research Associate in the Department of Medical Genetics commencing April 1, 1992. This is a renewable appointment with an initial term of three years. This well funded, established group is studying the molecular basis of inherited disease and investigating the molecular pathology of human lipoprotein lipase deficiency with particular emphasis on mutation analysis and gene therapy. Applicants should have a Ph.D. degree with research experience in molecular biology, recent experience in chromosome walking, knowledge of human genetics, knowledge of Huntington disease and experience in molecular biology of chromosomal ends. The position requires the ability to develop new technology and supervise students. Salary will be commensurate with experience and qualifications. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. Interested applicants should send a curriculum vitae with the names of three referees by February 29, 1992 to: Dr. Michael Hayden, Department of Medical Genetics, University of British Columbia, Vancouver, B.C. V6T 1Z3.

THE UNIVERSITY OF BRITISH COLUMBIA: Applications are invited for the position of Research Scientist in the Department of Medical Genetics commencing September 1, 1992. This is a renewable appointment with an initial term of three years. A comprehensive genetic resource is to be made available to the biomedical research community as a computerized database and as a comprehensive collection of genetic stocks. This position will be responsible for maintaining the stock collection, compiling data generated by the project and communicating the data via internet links with an integrated computer system linking all information on C. elegans. Applicants must have extensive experience in all aspects of the maintenance and distribution of a large strain collection, computerized information handling, genetic mapping and genetic map generation for C. elegans. Salary will be commensurate with experience and qualifications. The University of British Columbia is committed to the Federal Government's employment equity program and encourages applications from all qualified individuals. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Interested applicants should send a curriculum vitae with names of three referees by March 30, 1992 to: Dr. Ann Rose, Department of Medical Genetics, University of British Columbia, Vancouver, V6T 1Z3, Canada.

THE UNIVERSITY OF BRITISH COLUMBIA: Applications are invited for a position at the University of British Columbia at the level of Research Associate in the Department of Medical Genetics commencing April 1, 1992. This is a renewable appointment with an initial term of two years. Applicants should have an M.D. degree and expertise as a neurologist dealing with Huntington's Disease, and knowledge of the neuropathology of Huntington's to participate in a research project using Positron Emission Tomography with patients and families with this disease. Salary will be commensurate with experience and qualifications. The University of British Columbia encourages applications from qualified women and minority applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Interested applicants should send a curriculum vitae with names of three referees by March 30, 1992 to: Dr. Michael Hayden, Department of Medical Genetics, University of British Columbia, Vancouver, V6T 1Z3, Canada.

MEDICINE

UNIVERSITY OF ALBERTA: Cardiologist. The Department of Medicine is seeking a Cardiologist for a tenure track vacancy in the Division of Cardiology. Skill is required in one or more of invasive cardiology, cardiac catheterization, echocardiography, clinical cardiology teaching, electrophysiology, or clinical trials. The individual will have an MD degree, a certificate of special competence in Cardiology from the Royal College of Physicians and Surgeons of Canada, and eligibility for licensure in Alberta. Appointment will be to the rank of Assistant Professor (rank-based salary of $38,955-$55,755) or Associate Professor (rank-based salary of $49,060-$70,331) and membership in the Department Practice Plan will ensure competitive clinical earnings. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. A letter of application, up-to-date curriculum vitae, and the names and addresses of three references should be submitted by 16 March, 1992, to: Dr. E. Garner King, Chair, Department of Medicine, University of Alberta, 2F1 Mackenzie Centre, Edmonton, Alberta T6G 2R7. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

DALHOUSIE UNIVERSITY: Respirology. NS - Dalhousie University, Halifax, Nova Scotia. Department of Medicine offers two full-time appointments in Respirology. The candidate must have or be eligible for Royal College certification in Internal medicine and respiratory medicine and must have experience in and be capable of engaging in clinical research and teaching in respiratory medicine. Critical care experience would be useful. Suitable candidates will be considered for a geographically full-time position at Dalhousie. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and landed immigrants. Dalhousie University is an Employment Equity/Affirmative Action employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities, and handicapped persons. Send curriculum vitae and names of three referees to: Dr. Dennis Bowie, Head, Division of Respirology, Room 4-101, Ambulatory Care Centre, Victoria General Hospital, 1278 Tower Road, Halifax, Nova Scotia B3H 2Y9; Tel: (902)428-3611.

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND: A Senior Lecturership in Medicine (Limited Term - 5 Years), Department of Medicine, School of Medicine, (Vacancy UAC 112). Candidates must hold a medical qualification registrable in New Zealand together with a recognised postgraduate qualification in Internal Medicine and should have some experience in teaching undergraduate and postgraduate medical students. They must have demonstrated an ability to undertake research and will be expected to pursue research activities. The term of appointment is for five years from the date of commencement and the appointee will be based initially at Middlemore Hospital. The successful applicant together with other members of the Department, will be required to assist the Head of the Department of Medicine in the administration of the clinical curriculum and will have clinical responsibilities of 5/10 in general medicine. Commencing salary will be established within the range of $NZ67,808 - $NZ87,568 per annum. Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by 31 March 1992. Please quote Vacancy Number UAC 112 in all correspondence. The University of Auckland - An Equal Employment Opportunity Employer.

MINING & METALLURGY

UNIVERSITÉ LAVAL: Faculty Position in Underground Mining. Duties: The Department of Mining and Metallurgy at Laval University is inviting applications for a tenure-track position to teach underground mining methods and equipment including mine construction, organization and management; the applicant will also conduct research and postgraduate teaching in these same fields. Requirements: Bachelor's degree in mining engineering with specialization at the Ph.D level or the equivalent is required. An appropriate record of teaching, research and industrial experience will also be considered. The candidate must be proficient in both oral and written French. Starting date: Before September 1st, 1992. Applications will be examined starting March 31st, 1992. Please submit a resume and the name of three referees to: Dr. Edward Ghali, director, Department of Mining and Metallurgy, Université Laval, Quebec (Quebec), G1K 7P4 Canada; Tel: (418) 656-7629; Facsimile: (418) 656-5343.

UNIVERSITE LAVAL: Poste de professeur(e) en exploitations minières souterraines. Fonctions: Le Département de mines et métallurgie de l'Université Laval recherche un(e) professeur(e) à plein temps pour participer à l'enseignement des méthodes d'exploitations souterraines, des équipements miniers, de la construction, de l'organisation et de la gestion minière, ainsi qu'à la recherche et à l'enseignement aux cycles supérieurs dans ces domaines. Exigences: Diplôme d'ingénieur des mines avec spécialisation au niveau du doctorat ou l'équivalent. Toute expérience pertinente, tant au niveau de l'enseignement, de la recherche que de l'industrie sera également considérée. Le (la) candidat(e) devra maîtriser le français oral et écrit. Date d'entrée en fonction: avant le 1er septembre 1992. L'examen des candidatures débutera le 31 mars 1992. Veuillez faire parvenir votre curriculum vitae et le nom de trois répondants à: M. Edward Ghali, directeur, Département de mines et métallurgie, Université Laval, Québec (Québec) G1K 7P4; Tél: (418) 656-7629; Télécopieur: (418) 656-5343.

NURSING

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: Nursing. Applications are invited for a tenure track position in Nursing at the Assistant Professor level effective July 1, 1992. The program is a post RN baccalaureate program available to part-time and full-time students. The successful applicant will be responsible for classroom and clinical teaching (some courses via distance education), pursue scholarly activities, and assist with curriculum revisions and student advising. Candidates should have a Master's degree in nursing, recent clinical experience and teaching experience (preferably with adult learners). Applications, including curriculum vitae and the names and addresses of three referees will be accepted until the position is filled and should be addressed to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. This position is subject to budgetary approval. The University of New Brunswick is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

ONCOLOGY

THE ONTARIO CANCER TREATMENT AND RESEARCH FOUNDATION: Cancer Centre Chief Executive Officer. The Ontario Cancer Treatment and Research Foundation invites applications for the position of Chief Executive Officer of the Kingston Regional Cancer Centre associated with Queen's University and the Kingston General Hospital, Kingston, Ontario, Canada. The Centre currently sees over 2,000 new cancer cases per year. The program includes multidisciplinary consultation with all oncologic subspecialities and provides facilities for radiotherapy, chemotherapy, research and teaching. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The post is available after July 1, 1992. Remuneration is open to negotiation. Applications with curriculum vitae and a list of three referees should be forwarded to: Dr. C.H. Hollenberg, President, The Ontario Cancer Treatment and Research Foundation, 7 Overlea Boulevard, Toronto, Ontario, Canada, M4H 1A8; Tel: (416)423-4240; Fax: (416)423-2017.

OUTDOOR RECREATION PARKS & TOURISM

LAKEHEAD UNIVERSITY: The School of Outdoor Recreation, Parks and Tourism at Lakehead University invites applications for a probationary (tenure-track) appointment, effective July 1, 1992. Duties include teaching and research in the areas of park planning and management, natural resource tourism, commercial recreation or recreation resource management. Preference will be given to applicants who can also contribute to the broader theoretical and applied aspects of the School's program. Candidates should have a Ph.D., successful teaching experience at the university level and demonstrated research ability. Rank and salary will be commensurate with experience and qualifications. This position is subject to final budgetary approval. The deadline for applications is March 15, 1992. To apply, send a curriculum vitae and the names of three referees to: Dr. Jim Smithers, Director, School of Outdoor Recreation, Parks and Tourism, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1; (807) 343-8745 - voice; (807) 343-8023 - fax. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

PAEDIATRICS

THE UNIVERSITY OF BRITISH COLUMBIA/B.C. CHILDREN'S HOSPITAL. Paediatric Haematologist/Oncologist. The University of British Columbia and B.C. Children's Hospital seek a haematologist/oncologist who will qualify as a Clinical Assistant Professor. Applicants must have passed or be eligible to sit the Royal College examination in Paediatrics, have a minimum of two years training in paediatric haematology/oncology, and have an interest in clinical or laboratory research. BCCH is the only university-affiliated tertiary care centre for the treatment of paediatric malignancies and blood disorders in British Columbia, is the western centre for bone marrow transplantation, and is a member of the Children's Cancer Study Group. This is a one year renewable appointment. Salary will be commensurate with qualifications and experience. Starting date is July 1, 1992. The University of British Columbia encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents of Canada. Apply, sending a curriculum vitae and the names of three referees by March 31, 1992 to: Dr. Judith G. Hall, Professor and Head, Department of Paediatrics, B.C. Children's Hospital, 4480 Oak Street, Vancouver, B.C. V6H 3V4.

THE UNIVERSITY OF BRITISH COLUMBIA/B.C. CHILDREN'S HOSPITAL: Division of Cardiology. The Department of Paediatrics, University of British Columbia, and B.C.'s Children's Hospital, seek a qualified candidate at the clinical Assistant Professor level for the Division of Cardiology. This Division serves the Province of British Columbia for all tertiary care related to cardiac disorders in infants and children. The successful applicant will be responsible for

---

DEAN OF EDUCATION

The University of Victoria invites applications and nominations for the position of Dean of the Faculty of Education. The position is for a five-year term commencing July 1, 1992 or as soon as possible thereafter.

The Faculty has 69 regular faculty members and also six Teachers-in-Residence, who participate in an innovative Faculty-field collaborative program. The Faculty offers undergraduate programs in elementary and secondary education and graduate degrees in various disciplines. In addition to its regular on-campus programs, the Faculty offers off-campus programs of teacher preparation and graduate education and in partnership with three University Colleges offers undergraduate programs at those Colleges.

The Dean will provide strong representation for the Faculty within the University community, in the provincial education system, and in the broader community. Candidates should display a clear understanding of education in its broad context and a commitment to both undergraduate and graduate work and to research in education. The Dean will be expected to work collaboratively within the Faculty, with other Faculties, and with external groups and agencies.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program and invites applications from all qualified persons. Nominations of and applications from qualified women are particularly encouraged.

Applications and nominations should be sent by March 2, 1992 to:

Dr. S.E. Scully, Vice-President Academic and Provost
University of Victoria
P.O. Box 1700
Victoria, B.C. V8W 2Y2

234

Applications should be accompanied by a full *curriculum vitae* and the names of three referees who will comment on the applicant's capacity to discharge the duties of the position.

UVic

UNIVERSITY OF VICTORIA

252

THE UNIVERSITY OF AUCKLAND

New Zealand

FACULTIES OF ARTS AND OF SCIENCE

DEANSHIP OF ARTS
(Vacancy UAC.96)

DEANSHIP OF SCIENCE
(Vacancy UAC.97)

Both these vacancies arise as a result of changes to the management structures in the University. Hitherto the Deanships have been elected, honorary appointments.

Appointment to the Deanships will be for an initial term of five years and thereafter renewable for a further period of up to five years. Appointments will also carry with them appointment to a Chair in an appropriate department within the faculty concerned.

Applicants must have gained distinction in academic life and in research and, at the same time, have demonstrated potential for university administration and leadership.

The Deans will be required to advise on appointments and promotion of staff, allocating monies, developing proposals on building requirements, encourage research and teaching, work in consultation with the appropriate Committees of the University and the Heads of Departments of the Faculty and chair the meetings of Faculty.

Commencing salary will be established within the range $NZ80,008 - $NZ99,840 per annum.

Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, Fax 64-9-799 317, to whom applications should be forwarded by 31 MARCH 1992.

Please quote the relevant Vacancy Number in all correspondence.

The University of Auckland
An Equal Employment Opportunity Employer

teaching, research and clinical care. This is a one year renewable appointment. Starting date is July 1, 1992. Salary will be commensurate with qualifications and experience. The University of British Columbia encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents of Canada. Apply, sending a curriculum vitae and the names of three referees by March 31, 1992 to: Dr. Judith G. Hall, Professor and Head, Department of Paediatrics, B.C. Children's Hospital, 4480 Oak Street, Vancouver, B.C. V6H 3V4

PATHOLOGY

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. An Associate-Professorship or Senior Lectureship in Anatomical Pathology, (Limited Term Appointment), School of Medicine (Vacancy UAC.113). The Section of Anatomical Pathology of the Department of Pathology has a staff of a Professor, an Associate Professor (current vacancy), and three Senior Lecturers. This staff provides 2.2 full-time equivalents of service work for the Auckland Area Health Board. There are two additional full-time specialists in Anatomical Pathology employed by the Auckland Area Health Board. Candidates must hold a medical qualification registrable in New Zealand together with a recognised postgraduate qualification in Pathology (eg FRCPA or MRCPath) and should have some experience in teaching undergraduate and postgraduate medical students. The successful applicant must have training and experience in anatomical pathology. He/she must have demonstrated an ability to undertake research in some aspect of pathology and will be expected to pursue research activities in this field. Clinical duties of 5/10 in anatomical pathology at Auckland Area Health Board hospitals will be required. Commencing salary will be established within the range $NZ67,808 - $NZ87,568 per annum for Senior Lecturers or $NZ92,040 - $NZ103,480 per annum for Associate Professors. Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by 31 March 1992. Please quote Vacancy Number UAC.113 in all correspondence. The University of Auckland - An Equal Employment Opportunity Employer.

PHARMACY & PHARMACEUTICAL SCIENCES

UNIVERSITY OF ALBERTA: Faculty of Pharmacy and Pharmaceutical Sciences, Division of Biotoxicology and Radiopharmacy. Research Associate. Effective Date: 1 April 1992 (Salary $24,000p.a.). Responsibilities: Synthesis of precursor chemicals, radiolabelling, quality control of radiolabelled pharmaceuticals and biological studies with radiotracers. Qualifications: Advanced degree in biomolecular or medicinal chemistry, with practical work experience in radiopharmaceuticals. Experience in 1) radiolabelling techniques (radiohalogens, C-14 and tritium), 2) in vitro and in vivo biochemical studies, 3) synthesis of nucleosides and 4) appropriate radiochemistry techniques, is essential. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Contact Professor L.I. Wiebe, 3118 Dentistry/Pharmacy Centre, University of Alberta, Edmonton, Alberta, T6G 2N8, prior to 28 February 1992. Submit a complete c.v., including copies of relevant research publications, with application. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities, and women.

PHILOSOPHY

THE UNIVERSITY OF BRITISH COLUMBIA: The Philosophy Department at the University of British Columbia invites applications for a number of Sessional Lectureships for the 1992-93 academic year, the term of appointment is 1 September 1992 - 30 April 1993. Ph.D. or evidence of imminent completion. Area of specialization open. All appointments are subject to budgetary approval. Applicants should send, by 29 February, a c.v. and two referees' letters to Dr. Howard Jackson, Department of Philosophy, University of British Columbia, Vancouver, B.C., Canada. V6T 1Z1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UBC encourages qualified women and minority applicants.

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. A Lectureship in Philosophy (Professional Ethics), Department of Philosophy, (vacancy UAC.111). The University has established an additional Lectureship in Philosophy to enable it to offer the Diploma in Professional Ethics from 1993. Candidates are expected to have a Doctorate in Philosophy and to be competent to teach in the area of professional ethics. The appointee will be expected to be Course Coordinator for the Diploma in Professional Ethics, and to teach the core paper (Professional Ethics Seminar) for the Diploma. He or she will also be expected to teach in one or more of the Diploma option papers (namely, Business Ethics, Environmental Ethics, Ethics and the Law, and Medical Ethics), and engage in research. The person appointed will be expected to take up the appointment in sufficient time to be able to make academic, organisational and promotional preparations for the Diploma to be offered for the first time from February 1993. Commencing salary will be established within the range $NZ37,440 - $NZ49,088 per annum. Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by 30 April 1992. Please quote Vacancy Number UAC.111 in all correspondence. The University of Auckland - An Equal Employment Opportunity Employer.

PHYSICAL EDUCATION

TRINITY WESTERN UNIVERSITY: Physical Education. Tenure-track appointment at rank of Instructor or Assistant Professor of Physical Education. M.A. or M.Sc. essential, Ph.D. preferred. Women applicants are particularly encouraged to apply. Trinity Western University is a Christian liberal arts university, affiliated with the Evangelical Free Church of Canada. Candidates must be able to support the University's Statement of Faith and its Community Standards Agreement. C.V.'s and letters of reference should be addressed to Dr. Harro Van Brummelen, Assistant Dean, Faculty of Social Sciences and Education, Trinity Western University, 7600 Glover Road, Langley, B.C. V3A 6H4; (604) 888-7511. This competition will close on March 1, 1992. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens or permanent residents.

PHYSICS

CONCORDIA UNIVERSITY: The Department of Physics, Concordia University, is seeking a tenure-track appointment at the Lecturer or Assistant Professor level. The ideal candidate will have research experience in experimental or theoretical condensed matter physics (including astrophysical physics), or theoretical particle physics, and some teaching experience. The term of appointment is from 1 August, 1992 to 31 May, 1993. In accordance with Canadian immigration requirements, preferences will be given to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal people, visible minorities, and disabled persons. All things being equal, women candidates shall be given priority. Applications including C.V., list of publications and three letters of reference should be sent as soon as possible to: Dr. N. Eddy, Chair, Department of Physics, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8. Applications will be accepted until 30 April, 1992.

UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN CAMPUS: Physics. Applications are invited for a nine-month sabbatical replacement position in Physics for the 1992-93 academic year. Duties involve teaching at the first and second year level. Applicants should send a curriculum vitae together with the names and addresses of three referees to: Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration requirements this notice is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

THE UNIVERSITY OF BRITISH COLUMBIA: The Physics Department invites applications for a tenure-track position at the Assistant Professor level, commencing September 1, 1992, in the field of condensed matter theory. Exceptional candidates in other fields will also be considered. Candidates should have a Ph.D. degree or equivalent, some postdoctoral experience, an excellent research record and an aptitude for undergraduate and graduate teaching. The appointment is subject to final budgetary approval. The University of British Columbia encourages qualified women and minority applicants. Appointment may be considered at a higher rank for a woman or other exceptional qualifications. In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens or permanent residents of Canada. Applicants should submit a curriculum vitae and a statement of current research interest and future plans. They should also arrange to have three letters of reference sent directly to: Prof. D.K. Morr, Head, Dept. of Physics, The University of British Columbia, 6224 Agricultural Road, Vancouver, B.C., V6T 1Z1 Canada. The deadline for receipt of application is: March 31, 1992.

THE UNIVERSITY OF NEW BRUNSWICK, Department of Physics expects to make a number of tenure stream appointments over the next five years. Subject to budgetary approval, the first of these is anticipated to commence July 1, 1992. In making these appointments, the Department wishes to strengthen its existing research groups. At present, there are experimental groups involved in Magnetic Resonance, Neutron Scattering (in collaboration with the Chalk River Nuclear Laboratories), and in various branches of atomic and molecular physics (laser, Optical, Microwave, and Infrared Spectroscopy). The theoretical work is in atomic and molecular physics. The Department seeks highly qualified candidates with an interest in establishing a research program in these or closely related areas. Initial priority is for a candidate in the field of magnetic resonance (including MRI). Outstanding candidates in other fields will also be considered. Applications, including c.v. and the names of three referees, should be sent by March 31, 1992 to: Dr. G.R. DeMille, Chairman, Department of Physics, University of New Brunswick, Fredericton, N.B. E3B 5A3. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

THE UNIVERSITY OF LETHBRIDGE: Faculty of Arts and Science, Department of Physics. 1. Title: Assistant Professor, 10-month term appointment; possibility of probationary (tenure-track), subject to the availability of funds. 2. Qualifications: Ph.D.; strong teaching and research. Applicants are invited to apply for a position in theoretical condensed matter physics. Current departmental research programs include nonlinear dynamics, condensed matter physics, molecular spectroscopy, interest astronomy, biophysics and field theory. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The university aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. 3. Responsibilities: The candidate is expected to establish and conduct a competitive research program and teach a selection of courses from the undergraduate curriculum. 4. Salary (1991-92): Assistant Professor $36,450 minimum per annum. 5. Applications: Applications consisting of a curriculum vitae, list of publications, summary of relevant teaching experience and a brief outline of research interests and the names, with telephone numbers, of three referees should be sent to: Prof. M. K. Ali, Chair, Department of Physics. Applicants should arrange for letters of reference to be sent directly to the chair. The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4; Phone (403)329-2280; Fax (403)329-2057. 6. Effective Date: 01 July 1992. 7. Closing Date: 31 March 1992.

ACADIA UNIVERSITY: Physics - Sabbatical Replacement. Subject to funding, applications are invited for a sabbatical replacement position at the assistent professor level. Research within the Physics Department includes investigations of electrochromic thin films, non-intrusive testing of insuleting windows, and Langmuir probes. Term: 9 months (Aug. 1, 1992 - April 30, 1993). Requirement: Ph.D. Salary: Based on qualifications. Duties: Teaching physics courses at the undergraduate level. Applicants should refer to position #21001R. Send application, together with the addresses of three references to: Dr. Roy L. Bishop, Head, Department of Physics, Acadia University, Wolfville, Nova Scotia B0P 1X0. Consideration of applications will begin after March 1, 1992. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal opportunity employer.

ACADIA UNIVERSITY: Physics Position. Applications are invited for a two-year, contractually limited term position at the assistant professor level. Research within the Physics Department includes investigations of electrochromic thin films, non-intrusive testing of insulating windows, and Langmuir probes. Term: 24 months (July 1, 1992 - June 30, 1994). Requirement: Ph.D. Salary: Based on qualifications. Duties: Teaching physics courses at the undergraduate level. Applicants should refer to position #21004. Send application, together with the addresses of three references to: Dr. Roy L. Bishop, Head, Department of Physics, Acadia University, Wolfville, Nova Scotia B0P 1X0. Consideration of applications will begin after March 1, 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal opportunity employer.

ACADIA UNIVERSITY: Physics Position. Applications are invited for a probationary position as a Demonstrator. Term: Probationary. Requirement: B.Sc. (Honours Physics). Salary: Based on qualifications. Duties: Operation of first-year laboratories. Applicants should refer to position #21003. Send application, together with the addresses of three references to: Dr. Roy L. Bishop, Head, Department of Physics, Acadia University, Wolfville, Nova Scotia B0P 1X0. Consideration of applications will begin after March 1, 1992. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal opportunity employer.

PHYSICS & COMPUTING

WILFRID LAURIER UNIVERSITY: The Department of Physics and Computing is committed to the principle of employment equity.

POLITICAL & ECONOMIC SCIENCE

ROYAL MILITARY COLLEGE OF CANADA: Assistent Professor in International Relations. The Department of Political and Economic Science of the Royal Military College of Canada invites applications for a tenure-track position in the field of International Relations. Applicants should hold a Ph.D. or equivalent degree or be near completion. The teaching responsibilities involve courses in International Relations, mostly at the undergraduate level, and in basic political science. The candidate is expected to become a productive researcher. A knowledge of the French language is essential for this position and a candidate with a knowledge of French will be at an advantage. In accordance with Canadian immigration requirements, this position is offered to Canadian Citizens in the first instance and to Permanent Residents and Landed Immigrants in second instance. The Royal Military College of Canada is a bilingual and coeducational establishment and this position is offered equally to women and to men. The appointment date is 1 July 1992. Salary will be dependent upon qualifications and experience. Salary scales are adjusted annually on 1 July: for 1990/91, the scales were: $35,588 - $52,266. Applications should be sent, along with a curriculum vitae, and the names and addresses of 3 referees, to: Dr. Yvan Gegnon, Head, Department of Political and Economic Science, The Royal Military College of Canada, Kingston, Ontario K7K 5L0. The deadline for receipt of applications is 16 March 1992. On peut obtenir une version française de cette annonce pour un poste où le connaissance de l'anglais est essentielle en écrivant à : M.N. Gauthier, adjoint au recteur.

POLITICAL ECONOMY

CARLETON UNIVERSITY: Subject to budgetary approval the Institute of Political Economy invites applications annually from distinguished senior scholars, women and men, to teach an aspect of political economy at the graduate level as a Visiting Professor for a 2-12 month period. The applicant should have a record of internationally recognized published scholarship, and offer work of an interdisciplinary character attracting students from several disciplines. Applications in any calendar year by December 15, to the Director, Institute of Political Economy, Carleton University, Ottawa, Ontario K1S 5B6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, obongnal peoples, visible minorities, and disabled persons.

POLITICAL SCIENCE

McGILL UNIVERSITY: Department of Political Science. McGill University invites applications for one or more sessional lecturer positions (full-time or partial) for the 1992-93 academic year. The position(s) are subject to budgetary approval. Possible fields include Canadian Politics, Political Theory, International Politics and Comparative Politics (Developed areas). Candidates should have a Ph.D. in Political Science. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be submitted no later than March 31, 1992. Applications, including a curriculum vitae, university transcripts and three letters of reference, should be sent to: Professor Jerome H. Black, Chair, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec H3A 2T7.

McGILL UNIVERSITY: Department of Political Science. McGill University invites applications for one or more sessional lecturer positions (full-time or partial) for the 1992-93 academic year in the field(s) of Soviet and East European politics. The position(s) are subject to budgetary approval. Candidates should have a Ph.D. in Political Science. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be submitted no later than March 31, 1992. Applications, including a curriculum vitae, university transcripts and three letters of reference, should be sent to: Professor Jerome H. Black, Chair, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec H3A 2T7.

POLITICAL STUDIES

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. Lectureships - Department of Political Studies (Vacancy UAC.110). Applications are invited from women and men with advanced academic qualifications and a significant record of research for lectureships in the following areas: comparative politics, (including Asian Politics); international relations; political economy; political philosophy. Applications are particularly, though not exclusively, sought from those qualified to teach an undergraduate course on one or more of the following topics: gender politics, international trade and development, Japanese politics, Maori politics, Pacific Island politics. Commencing salary will be established within the range $NZ37,440 - $NZ49,088 per annum. Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by 31 March 1992. Please quote Vacancy Number UAC.110 in all correspondence. The University of Auckland - An Equal Employment Opportunity Employer.

POLITICS

ST. FRANCIS XAVIER UNIVERSITY: Applications are invited for two probationary tenure-track positions at the level of Assistant Professor, each to commence on September 1, 1992. Applicants should

University of Alberta
Edmonton

Clinical Anaesthetists
University of Alberta and The University of Alberta Hospitals Edmonton, Alberta

We have five to six immediate openings for joint appointments at the University of Alberta and The University of Alberta Hospitals for academically-oriented anaesthetists who wish to practise in a busy and diverse clinical setting.

The University of Alberta Hospitals is a 1000-bed, tertiary care facility primarily serving Northern Alberta. It is the only centre in Western Canada performing cardiac transplantation. The Department of Anaesthesia, located in the Walter C. Mackenzie Health Sciences Centre, plays a major role in the teaching of undergraduates, residents and paramedical personnel, and is active in all areas of anaesthetic practice including obstetric, paediatric, neuro, and cardiac anaesthesia, Day Surgery, Intensive Care, and Chronic Pain Management.

Edmonton is a progressive community situated within four hours drive of the Rocky Mountains, and offers a host of summer and winter recreational activities.

Candidates must be eligible for licensure in the Province of Alberta, and must be certified by the Royal College of Physicians and Surgeons of Canada, or achieve such certification within one year of their initial hospital appointment. Preference will be given to individuals with subspecialty experience in anaesthesia.

Remuneration on a fee-for-service basis is competitive, and Full-time or Major Part-time appointments with the University of Alberta Faculty of Medicine are negotiable for appropriately qualified individuals.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The deadline for applications is March 31, 1992. Interested individuals are invited to send a curriculum vitae, including the names of three references to:

Dr. B.T. Finucane
Chairman, Department of Anaesthesia
University of Alberta
Room 3B2.32
Walter C. Mackenzie Health Sciences Centre
Edmonton, Alberta T6G 2B7
Telephone: (403) 492-8887
Fax: (403) 432-1695

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from women, aboriginal persons, disabled persons, and members of visible minorities.

Ontario Confederation of University Faculty Associations
56
OCUFA
Employment Opportunity

Part-time Lobbyist

Duties include policy analysis and development, establishing and maintaining contacts with government representatives, and the provision of information and advice concerning lobbying to the OCUFA Board of Directors. Candidates should possess excellent communications skills, lobbying experience and a knowledge of post-secondary education issues.

Apply in writing by March 15, 1992 to: **Marion M. Pemin, Executive Director, OCUFA, 27 Carlton Street, Suite 400, Toronto, Ontario M5B 1L2.**

University of Alberta
Edmonton

Chair, Department of Mining, Metallurgical and Petroleum Engineering

Applications and nominations are invited for the position of Chair of the Department of Mining, Metallurgical and Petroleum Engineering. The appointment is tenure tract and will be for a four-year term at the associate or full professor level and is renewable. We are seeking a dynamic candidate who will provide effective leadership to enhance the important role the department plays in providing highly trained personnel and new technology for the resource-based industries. The candidate should be capable of establishing a strong research program in either mining or petroleum engineering and possess a demonstrated ability as an effective teacher. Relevant industrial and administrative experience will be an asset. The appointment will commence on July 1, 1992 or at a mutally agreeable date.

Nominations and applications should preferably be accompanied by a detailed curriculum vitae and the names of three referees and should be submitted by April 30, 1992.

The 1991-92 maximum for the Associate rank is $70,331. The minimum for the Full Professor rank is $60,083.

Please address correspondence to:

Dr. F.D. Otto, Dean
Faculty of Engineering
University of Alberta
5-1 Mechanical Engineering Building
Edmonton, Alberta
T6G 2G8

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

THE UNIVERSITY OF BRITISH COLUMBIA: The Physics Department invites applications for a tenure-track position at the Assistant Professor level, commencing September 1, 1992, in the field of condensed matter theory. Exceptional candidates in other fields will also be considered. Candidates should have a Ph.D. degree or equivalent, some postdoctoral experience, an excellent research record and an aptitude for undergraduate and graduate teaching. The appointment is subject to final budgetary approval. The University of British Columbia encourages qualified women and minority applicants. Appointment may be considered at a higher rank for a woman or other exceptional qualifications. In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens or permanent residents of Canada. Applicants should submit a curriculum vitae and a statement of current research interest and future plans. They should also arrange to have three letters of reference sent directly to: Prof. D.K. Morr, Head, Dept. of Physics, The University of British Columbia, 6224 Agricultural Road, Vancouver, B.C., V6T 1Z1 Canada. The deadline for receipt of application is: March 31, 1992.

THE UNIVERSITY OF NEW BRUNSWICK, Department of Physics expects to make a number of tenure stream appointments over the next five years. Subject to budgetary approval, the first of these is anticipated to commence July 1, 1992. In making these appointments, the Department wishes to strengthen its existing research groups. At present, there are experimental groups involved in Magnetic Resonance, Neutron Scattering (in collaboration with the Chalk River Nuclear Laboratories), and in various branches of atomic and molecular physics (laser, Optical, Microwave, and Infrared Spectroscopy). The theoretical work is in atomic and molecular physics. The Department seeks highly qualified candidates with an interest in establishing a research program in these or closely related areas. Initial priority is for a candidate in the field of magnetic resonance (including MRI). Outstanding candidates in other fields will also be considered. Applications, including c.v. and the names of three referees, should be sent by March 31, 1992 to: Dr. G.R. DeMille, Chairman, Department of Physics, University of New Brunswick, Fredericton, N.B. E3B 5A3. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of Employment Equity.

THE UNIVERSITY OF LETHBRIDGE: Faculty of Arts and Science, Department of Physics. 1. Title: Assistant Professor, 10-month term appointment; possibility of probationary (tenure-track), subject to the availability of funds. 2. Qualifications: Ph.D.; strong teaching and research. Applicants are invited to apply for a position in theoretical condensed matter physics. Current departmental research programs include nonlinear dynamics, condensed matter physics, molecular spectroscopy, interest astronomy, biophysics and field theory. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The university aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. 3. Responsibilities: The candidate is expected to establish and conduct a competitive research program and teach a selection of courses from the undergrequate curriculum. 4. Salary (1991-92): Assistant Professor $36,450 minimum per annum. 5. Applications: Applications consisting of a curriculum vitae, list of publications, summary of relevant teaching experience and a brief outline of research interests and the names, with telephone numbers, of three referees should be sent to: Prof. M. K. Ali, Chair, Department of Physics. Applicants should arrange for letters of reference to be sent directly to the chair, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4; Phone (403)329-2280; Fax (403)329-2057. 6. Effective Date: 01 July 1992. 7. Closing Date: 31 March 1992.

ACADIA UNIVERSITY: Physics - Sabbatical Replacement. Subject to funding, applications are invited for a sabbatical replacement position at the assistent professor level. Research within the Physics Department includes investigations of electrochromic thin films, non-intrusive testing of insuleting windows, and Langmuir probes. Term: 9 months (Aug. 1, 1992 - April 30, 1993). Requirement: Ph.D. Salary: Based on qualifications. Duties: Teaching physics courses at the undergraduate level. Applicants should refer to position #21001R. Send application, together with the addresses of three references to: Dr. Roy L. Bishop, Head, Department of Physics, Acadia University, Wolfville, Nova Scotia B0P 1X0. Consideration of applications will begin after March 1, 1992. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal opportunity employer.

ACADIA UNIVERSITY: Physics Position. Applications are invited for a two-year, contractually limited term position at the assistant professor level. Research within the Physics Department includes investigations of electrochromic thin films, non-intrusive testing of insulating windows, and Langmuir probes. Term: 24 months (July 1, 1992 - June 30, 1994). Requirement: Ph.D. Salary: Based on qualifications. Duties: Teaching physics courses at the undergraduate level. Applicants should refer to position #21004. Send application, together with the addresses of three references to: Dr. Roy L. Bishop, Head, Department of Physics, Acadia University, Wolfville, Nova Scotia B0P 1X0. Consideration of applications will begin after March 1, 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal opportunity employer.

ACADIA UNIVERSITY: Physics Position. Applications are invited for a probationary position as a Demonstrator. Term: Probationary. Requirement: B.Sc. (Honours Physics). Salary: Based on qualifications. Duties: Operation of first-year laboratories. Applicants should refer to position #21003. Send application, together with the addresses of three references to: Dr. Roy L. Bishop, Head, Department of Physics, Acadia University, Wolfville, Nova Scotia B0P 1X0. Consideration of applications will begin after March 1, 1992. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal opportunity employer.

PHYSICS & COMPUTING

WILFRID LAURIER UNIVERSITY: The Department of Physics and Computing

POLITICAL & ECONOMIC SCIENCE

ROYAL MILITARY COLLEGE OF CANADA: Assistent Professor in International Relations. The Department of Political and Economic Science of the Royal Military College of Canada invites applications for a tenure-track position in the field of International Relations. Applicants should hold a Ph.D. or equivalent degree or be near completion. The teaching responsibilities involve courses in International Relations, mostly at the undergraduate level, and in basic political science. The candidate is expected to become a productive researcher. A knowledge of the French language is essential for this position and a candidate with a knowledge of French will be at an advantage. In accordance with Canadian immigration requirements, this position is offered to Canadian Citizens in the first instance and to Permanent Residents and Landed Immigrants in second instance. The Royal Military College of Canada is a bilingual and coeducational establishment and this position is offered equally to women and to men. The appointment date is 1 July 1992. Salary will be dependent upon qualifications and experience. Salary scales are adjusted annually on 1 July: for 1990/91, the scales were: $35,588 - $52,266. Applications should be sent, along with a curriculum vitae, and the names and addresses of 3 referees, to: Dr. Yvan Gegnon, Head, Department of Political and Economic Science, The Royal Military College of Canada, Kingston, Ontario K7K 5L0. The deadline for receipt of applications is 16 March 1992. On peut obtenir une version française de cette annonce pour un poste où le connaissance de l'anglais est essentielle en écrivant à : M.N. Gauthier, adjoint au recteur.

POLITICAL ECONOMY

CARLETON UNIVERSITY: Subject to budgetary approval the Institute of Political Economy invites applications annually from distinguished senior scholars, women and men, to teach an aspect of political economy at the graduate level as a Visiting Professor for a 2-12 month period. The applicant should have a record of internationally recognized published scholarship, and offer work of an interdisciplinary character attracting students from several disciplines. Applications in any calendar year by December 15, to the Director, Institute of Political Economy, Carleton University, Ottawa, Ontario K1S 5B6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, obongnal peoples, visible minorities, and disabled persons.

POLITICAL SCIENCE

McGILL UNIVERSITY: Department of Political Science. McGill University invites applications for one or more sessional lecturer positions (full-time or partial) for the 1992-93 academic year. The position(s) are subject to budgetary approval. Possible fields include Canadian Politics, Political Theory, International Politics and Comparative Politics (Developed areas). Candidates should have a Ph.D. in Political Science. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be submitted no later than March 31, 1992. Applications, including a curriculum vitae, university transcripts and three letters of reference, should be sent to: Professor Jerome H. Black, Chair, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec H3A 2T7.

McGILL UNIVERSITY: Department of Political Science. McGill University invites applications for one or more sessional lecturer positions (full-time or partial) for the 1992-93 academic year in the field(s) of Soviet and East European politics. The position(s) are subject to budgetary approval. Candidates should have a Ph.D. in Political Science. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be submitted no later than March 31, 1992. Applications, including a curriculum vitae, university transcripts and three letters of reference, should be sent to: Professor Jerome H. Black, Chair, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec H3A 2T7.

POLITICAL STUDIES

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. Lectureships - Department of Political Studies (Vacancy UAC.110). Applications are invited from women and men with advanced academic qualifications and a significant record of research for lectureships in the following areas: comparative politics, (including Asian Politics); international relations; political economy; political philosophy. Applications are particularly, though not exclusively, sought from those qualified to teach an undergraduate course on one or more of the following topics: gender politics, international trade and development, Japanese politics, Maori politics, Pacific Island politics. Commencing salary will be established within the range $NZ37,440 - $NZ49,088 per annum. Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by 31 March 1992. Please quote Vacancy Number UAC.110 in all correspondence. The University of Auckland - An Equal Employment Opportunity Employer.

POLITICS

ST. FRANCIS XAVIER UNIVERSITY: Applications are invited for two probationary tenure-track positions at the level of Assistant Professor, each to commence on September 1, 1992. Applicants should

have a Ph.D., or be near completion. Salary will be commensurate with qualifications and experience. 1. The first position is in the field of Comparative Politics, and candidates should be able to teach in two of the following areas: West Europe, Latin America, and the U.S.A. 2. The second position is principally in the field of International Politics, but candidates should also be able to teach aspects of Canadian Politics. Applications, including curriculum vitae and names of three referees, should be sent to Dr. J. Hansen, Department of Political Science, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Letters of application should reach the department by March 15, 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University is also an Equity Employer, and applications from qualified women are specifically encouraged

PSYCHIATRY

UNIVERSITY OF ALBERTA: Psychiatrists for an Assistant or Associate Professor appointment in the Department of Psychiatry at the University of Alberta in Edmonton. The successful candidate will have e proven academic background and will be expected to contribute to the research and teaching of the Department as well as to clinical service. Research interests in neurochemistry, epidemiology, or psychotherapy would be particularly welcome. Applicants must be eligible for licensing with the College of Physicians and Surgeons of Alberte. The appointment will be full-time geographic at an academic level commensurate with qualifications and experience. Salery range: Assistant Professor $38,955 - $51,434; Associate Professor $46,083 - $70,331. There is additional opportunity for clinical earnings. Deadline for applications: March 31st, 1992. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Further details may be obtained from: Dr. R.C. Bland, Chairman, Search and Selection Committee, Department of Psychiatry, Faculty of Medicine, 1E7.43 Walter Mackenzie Centre, University of Alberte, Edmonton, Alberta T6G 2B7.

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from eberiginal persons, disabled persons, members of visible minorities, and women.

PSYCHOLOGY

UNIVERSITY OF TORONTO: Department of Psychology, Erindale College. The Department of Psychology of the University of Toronto has the following positions available on the University's Erindale Campus starting July 1, 1992: a. A three-year contractually limited appointment at the Assistant Professor level. Candidates for this position should have a Ph.D. in psychology. In addition to teaching three one-semester undergraduate courses (or the equivalent), the successful applicant will be expected to maintain an active research programme. The successful candidate will teach undergraduate courses in life-span psychology, but strong candidates whose research interests lie in related areas will also be considered. This position is advertised pending final budgetary approval. Salary floor as of January 1, 1992 will be $36,800. b. A one-year renewable appointment for a tutor in Introductory Psychology. Candidates for this position should have at least a Master's and preferably a Ph.D. in psychology. In addition to marking papers, the tutor's primary responsibility will be to instruct and supervise an Apple Macintosh-based teaching laboratory for the Campus' approximately 1000 introductory-psychology students. Budgetary approval of this position has been finalized. Salary floor as of January 1, 1992 will be $30,700. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. The University of Toronto is an equal-opportunity employer. Applicants should send an application letter and curriculum vitae and arrange for three letters of recommendation to be sent to Prof. Tom Allowey, Associate Chair of Psychology, Erindale College, University of Toronto, Mississauga, Ontario L5L 1C6; FAX (416) 828-5328. Applications close February 28, 1992.

ADDICTION RESEARCH FOUNDATION: Postdoctoral Clinical Research Fellowships: The Clinical Research and Treatment Institute of the Addiction Research Foundation in Toronto, a premier alcohol and drug treatment research facility, is recruiting for 2 to 3 postdoctoral research fellows starting in July 1992. Two positions will involve supervised training and experience in treatment research studies with alcohol and drug abusers. A third potential fellowship might be available for someone interested in experimental laboratory based research studies. Weekly seminars and colloquia are part of the training program and emphasize the conceptualization and conduct of addictions research. All applicants must have e Ph.D. in psychology or behavioural sciences and be registered or eligible for registration in Ontario. Salary ranges from $26,790 to $30,510, depending of experience. Deadline is March 15, 1992. Interested applicants should send 3 letters of reference, graduate transcript, a CV, and a brief statement of professional goals to: Linda C. Sobell, Assistent Director of Research and Training, Addiction Research Foundation, 33 Russell St., Toronto, Ontario M5S 2S1. For further information call: 416-595-6002.

SIMON FRASER UNIVERSITY: The Psychology Department invites applications for a Limited Term faculty position, at a junior level, starting September, 1992, subject to budgetary approval, in the field of Research Methods and Data Analysis. The appointment will be as an Assistant Professor or a Lecturer, depending on the successful applicant's potential for continbution to the Department's research programs. While the initial term is for 1 year, renewel of the appointment is expected. Qualifications include a PhD and a demonstrably successful commitment to teaching measurement and methodology courses. Applicants interested in the Assistent Professor position must also provide evidence of active and productive involvement in research. The primary duties are teaching required courses in research methdds and data analysis to undergraduate and graduate students. Salary is commensurate with qualificellons and experience. Send letter of application, curriculum vitae, a teaching dossier, and three letters of reference to Dr. Elinor Ames, Associate Department Chair, Department of Psychology, Simon Fraser University, Burnaby, B.C., V5A 1S6. The closing date for applications is March 1, 1992. In accordance with Canadian Immigration requirements, this advenisement is directed to Canadian citizens and permanent residents. Simon Fraser University is committed to the principle of equity in employment and does equal employment opportunities to qualified applicants.

ST. FRANCIS XAVIER UNIVERSITY: The Department of Psychology of St. Francis Xavier University invites applications for two positions in a small undergraduate institution with modern research facilities. One position is tenure track and one position is for a one-year limited term. Applications from persons in all areas of psychology are welcome, but at least one of the positions is to be filled by a candidate capable of teaching one or more courses in developmental psychology. To apply for the tenure-track position an applicant must possess the Ph.D. degree and show promise of establishing an ongoing program of scholarly research. Applications for the limited-term position are invited from persons with Ph.D's, or from persons who are in the final stages of doctoral work. Salary will be commensurate with education and experience in accordance with Canadian immigretion requirements, this advertisement is initiatly directed at Canadian citizens and permanent residents of Canada. Candidates should address inquiries to: R. Johnson, Chair, Dept. of Psychology, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0; E-mail: Johnsen@gaclstfx.ca.

BROCK UNIVERSITY: Child Studies. Subject to budgetary approval, the Child Studies Program at Brock University anticipates making an appointment at the Assistant Professor level, either tenure-stream or limited term, effective July 1, 1992. Child Studies is an interdisciplinary program with cross-listed courses and participating faculty from Education, Psychology, Physical Education/Recreation, and Sociology. Candidates must have a completed Ph.D., and teaching experience and an active program of research in child development. Should the position be tenure-stream, strong preference will be given to applicants with demonstrated research promise in developmental disabilities. Please send curriculum vitae, three letters of reference, and representative reprints and preprints to Dr. Wm. James Wagner, Director, Child Studies Program, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to e positive affirmative action hiring gender imbalances in faculty. Ouatified male candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled.

TRINITY WESTERN UNIVERSITY: Psychology. Subject to budgetary approval, tenure-track appointment at rank of Assistent Professor of Psychology. Ph.D. either completed or near completion is preferred. Trinity Western University is a Christian liberal arts university, affiliated with the Evangelical Free Church of Canada. Candidates must be able to support the University's Statement of Faith and its Community Standards agreement. CV's and letters of reference should be addressed to Dr. Harro Van Brummelen, Assistant Dean, Faculty of Social Sciences and Education, Trinity Western University, 7600 Glover Road, Langley, B.C. V3A 6H4; (604) 888-7511. This competition will close March 1, 1992. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens or permanent residents.

UNIVERSITY OF WINDSOR: Department of Psychology. Applications are invited for a tenure-track appointment at the Assistant Professorial level in the area of Applied Social Psychology. The appointment, subject to final budgetary approval, will be effective July 1, 1992. Responsibilities include undergraduate teaching and involvement in a doctoral program designed to provide students with basic and applied research, teaching, and practicum/internship experience. Areas of research interest may include but are not limited to: industrial/organizational, program evaluation, community, minority and women's issues. Applications will be received until March 15, 1992 or until the position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to employment equity and welcomes applications from Aboriginal Peoples, persons with disabilities and members of visible minorities. Applications from women are particularly encouraged. Applicants should send a curriculum vitae, samples of scholarly work, and the names of three referees to: Dr. R. Robert Orr, Head, Department of Psychology, University of Windsor, Windsor, Ontario N9B 3P4; Fax number: 519-973-7050.

ALGOMA UNIVERSITY COLLEGE invites applications for a one-year term appointment in the Department of Psychology for the academic year 1992-93. Algoma offers an undergreduate-centered teaching environment, an excellent quality of life, and competitive salary and benefits. Applicants should have e Ph.D. completed or nearly completed, and should be experienced dedicated teachers, capable of instructing in a broad range of areas. Applicants should submit e current curriculum vitae and names of three referenses to: Professor James Gibson, Academic Dean, Algoma University College, 1520 Queen Street East, Sault Ste Marie, Ontario P6A 2G4. This position may be filled as soon as a qualified applicant is found. This advertisement is directed primarily at Canadian citizens and permanent residents.

ST. THOMAS MORE COLLEGE, UNIVERSITY OF SASKATCHEWAN: Tenure-stream position in either Developmental Psychology with cognate interests in cognitive psychology or Cognitive Psychology with a developmental focus. The Psychology Department is receiving applications for a tenure-stream appointment (subject to budgetary approval) at the Assistant Professor level to begin July 1, 1992. Both of the areas identified above are open with respect to area of specialization. Candidates should have e Ph.D. (or be close to completion), should be committed to teaching undergraduate courses in his or her specialty area (and possibly one graduate course), should be prepared to develop e sustained research program, should supervise student research at both the graduate and undergraduate levels and should participate collegially in department activities. Send e curriculum vitae, academic transcripts, a statement of research plans, and three letters of reference by March 15, 1992 to Gerald Farthing, Ph.D., Head, Psychology Department, St. Thomas More College, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W6. St. Thomas More College is a Catholic college ecumenically integrated with the University of Saskatchewan, and maintains strong links with the graduate Psychology programs of the University. In accordance with Canadian immigretion requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women candidates are particularly welcome.

UNIVERSITY OF NEW BRUNSWICK: The Department of Psychology at the University of New Brunswick (Fredericton Campus) invites applications for a tenure-track position in: Physiological/behavioural-neuroscience. The successful candidate will have an active research programme and a strong commitment to teaching, and will be expected to teach undergraduate physiological courses and labs, contribute to our biopsychology programme, and teach at the graduate level. Quantitative or applied/clinical interests would be welcome as secondary fields. The University of New Brunswick is commited to the principle of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents. Interested applicants should send a curriculum vitae, recent publications, e statement of research and teaching interests, and the names of reference to: C. A. Cameron, Chair, Psychology Department, University of New Brunswick, Fredericton, NB, E3B 5E4; Fax: (506) 453-4505. Applicants should respond as soon as possible. The expected closing dele is 29 February 1992.

RELIGIOUS STUDIES

UNIVERSITY OF TORONTO: Religious Studies - Erindale Campus. Assistant Professor, Ph.D. and undergreduate teaching experience required. Contractually-limited appointment for 1 year beginning July 1, 1992. Candidate to teech undergraduate world religions courses on the Erindale Campus. Currant salary floor is $36,400. This position depends on budgetary approval. Applications, curriculum vitae and three letters of reference should be received before March 1, 1992 by Professor L.E. Schmidt, Discipline Representative, Department of Religious Studies, Erindale Campus, University of Toronto, 3359 Mississauga Road, Mississauga, Ontario L5L 1C6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Toronto encourages both women and men to apply.

McGILL UNIVERSITY: The Faculty of Religious Studies, McGill University, invites applications for e tenure track appointment in Church History with e specialization in Canadian Studies. Duties will include teaching in both the theological and religious studies programs. This appointment is at the Assistant Professor level and will begin July 1, 1993. Candidates must demonstrate e strong research potential; a completed Ph.D. is preferred. Salary will be commensurate with qualifications and experience (minimum salary for the rank is $40,275). In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Closing dele for receipt of applications is March 1, 1992. Applications, including a complete dossier and at least three letters of reference received directly from the referees, should be forwarded to Dean Donna Runnalls, Faculty of Religious Studies, McGill University, 3520 University St., Montreal P.Q., H3A 2A7.

RESOURCE & ENVIRONMENTAL MANAGEMENT

SIMON FRASER UNIVERSITY: School of Resource and Environmental Management, Biophysical Scientist. Applications are invited for a tenure-track appointment beginning 1 September 1992. Rank will be commensurate with qualifications. The candidate should have a background in physical process, Geographic Information Systems (G.I.S.) and applied biophysical land evaluation techniques. Experience with expert systems in these areas would be useful. The candidate will teach graduate courses in the area of G.I.S. and physical land analysis and land management, direct graduate research, and conduct personal research in a dynamic interdisciplinary professional school. A Ph.D. degree (or Ph.D. near completion) is required. Practical experience and relevant teaching are desirable. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents who are eligible for employment in Canada at the time of application. Others are encouraged to apply but are not eligible for appointment until a Canadian search is completed and no appointment made. All appointments are subject to budgetary authorization. Simon Fraser University is committed to the principle of equity in employment and offers equal opportunity to qualified applicants. Applicants should send a curriculum vitae, transcripts, samples of relevant reprints and immediately request three referees to send confidential letters of recommendation directly to: Dr. Thomas I. Gunton, Director, School of Resource and Environmental Management, Simon Fraser University, Burnaby, B.C., V5A 1S6. The closing date is 28 February 1992 or until position is filled.

SOCIAL WORK

LAKEHEAD UNIVERSITY: The Department of Social Work invites applications for four probationery (tenure-track) positions commencing July 1, 1992. The Department emphasizes a unique northern-based, task-centred acological approach to social work practice and wishes to attract individuals with an interest in helping develop this approach. Teaching areas are available in social policy, administration/management, practice theory, counselling/communication and research. Applicants should have e doctorate in social work or one of the social sciences and e MSW plus several years of practice experience. Interested persons holding doctorates in social science disciplines but without the MSW may also be considered. Previous teaching experience is highly desirable. All positions require proven capacity for research and publishing. Salary and rank are commensurate with qualifications and all appointments are subject to final budgetary approval. Consideration may be given to interested applicants for the position of Department Chair. Desirable qualifications for this position are as above plus previous experience in academic administration. The Department of Social Work currently has a four year honours Bachelor of social work degree program (HBSW) and a one year HBSW program for students with a previous bachelors degree. A new MSW program to train advanced generalist practitioners is scheduled to begin in September, 1992. Applicants should submit a current curriculum vitae and the names and addresses of three references to: Dr. J. Gellert, Dean of Arts and Science, 955 Oliver Road, Lakehead University, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities

SOCIOLOGY

UNIVERSITÉ D'OTTAWA: Le département de sociologie de l'Université d'Ottawa ouvre un concours pour combler un poste au rang de professeur adjoint/professeure adjointe, menant à la permanence. Le candidat ou la candidate devra pouvoir assumer des fonctions d'enseignement et de recherche dans les domaines suivants: sociologie du développement (Tiers-Monde) et études des femmes. Exigences: Doctorat en sociologie complété. Publications dans les domaines du développement et des études des femmes. L'Université a adopté une politique d'équité en matière d'emploi, et cherche à augmenter le nombre de femmes dens son corps professoral. Dens ce contexte, on accordera la priorité aux candidatures de femmes. Conformément aux règlements de l'immigration canadienne, ce concours s'adresse d'abord aux citoyens canadiens/citoyennes canadiennes et résidents permanents/résidentes permanentes. Veuillez envoyer une lettre et le curriculum vitae ainsi que les noms des trois répondants/répondantes, avant le 28 février 1992, à: R. Deandrade, Directeur, Département de sociologie, Université d'Ottawa, Ottawa, Ontario, K1N 6N5.

BROCK UNIVERSITY: Child Studies. Subject to budgetary approval, the Child Studies Program at Brock University anticipates making an appointment at the Assistant Professor level, either tenure-stream or limited term, effective July 1, 1992. Child Studies is an interdisciplinary program with cross-listed courses and participating faculty from Education, Psychology, Physical Education/Recreation, and Sociology. Candidates must have e completed Ph.D., and teaching experience and an active program of research in child development. Should the position be tenure-stream, strong preference will be given to applicants with demonstrated research promise in developmental disabilities. Please send curriculum vitae,

University of Alberta
Edmonton

Textile Design Instructor

The Department of Clothing and Textiles, University of Alberta invites applications for a textile design instructor to teach one course during Spring Session, 1992 (May 4 - June 12). Candidates should possess skills in the areas of cross-cultural textile history, clothing construction and textile design. Candidates must have good studio-related skills and have knowledge of textile traditions of countries of the Pacific Rim. A master's degree or equivalent is required. Salary range: $2,414 - $3,205. Application deadline is March 3, 1992.

Please send curriculum vitae and the names of two references to:

Dr. Nancy Kerr, Chair
Department of Clothing and Textiles
301 Printing Services Building
University of Alberta
Edmonton, Alberta T6G 2N1

152

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

166

FACULTY VACANCIES

Malaspina College invites applications for the following full-time regular positions to teach introductory and advanced-level courses, **starting in the fall semester.** Malaspina is a university/college dedicated to excellence in teaching.

ENGLISH (3 positions). Teaching specialization: Composition and Modern Literature.

GEOGRAPHY. Teaching specialization: Resources Management, Geomorphology, Physical/Environmental Geography, and possibly Airphoto/Remote Sensing.

HISTORY. Teaching specialization: North American Popular Culture and 20th Century World.

PSYCHOLOGY. Teaching specialization: Psychopathology; sub-specialty in Forensic Psychology desirable (Ph.D. and recent research experience required).

Ph.D. preferred (Master's degree will be considered); strong teaching experience essential; three references.

Please apply, **before February 29, 1992 to the Director of Personnel, Malaspina College, 900 Fifth Street, Nanaimo, B.C. V9R 5S5. Fax: (604) 755-8725.**

- *Equal Opportunity Employer*
- *Smoke Free Work Environment*

Nanaimo Campus
900 Fifth Street
Nanaimo, B.C.
V9R 5S5

Malaspina College

University of Alberta
Edmonton

Vice-President (Research)

252

The University of Alberta invites applications from, and nominations of, qualified women and men for the position of Vice-President (Research). The appointee is expected to take office on January 1, 1993.

The University of Alberta is recognized as a centre of excellence in Canadian higher education, with many teaching and research programs of international distinction. Founded in 1908, it is the second largest university in Canada, with full-time enrollment of over 25,000 students, in undergraduate, graduate and professional programs. It has an operating budget in excess of $300 million, and receives over $70 million in sponsored and contract research funding annually. The University has one of North America's outstanding libraries, with collections of over 3 million printed volumes, 2.5 million microform volumes, 700,000 government documents, and 20,000 serial subscriptions.

The Vice-President (Research) is responsible for providing leadership and vision in the support and administration of research at the University through the promotion of a standard of excellence in research and scholarship which will bring international acclaim to the University's research programs. Reporting to the Vice-President (Research) are the Research Grants Office, the Office of Intellectual Property and Contracts, and several distinguished interdisciplinary research centres. The Vice-President (Research) has overall responsibility for the administration of research grants and contracts, for liaison between the central administration and public and private institutions which fund research, and for the dissemination of research findings to the community the University serves. Candidates will have a distinguished record of research and teaching, and experience in academic administration.

Applications or nominations with curriculum vitae should be sent to:

Dr. Paul Davenport, President
Room 3-1 University Hall
University of Alberta
Edmonton, Alberta, Canada T6G 2J9
Telephone: (403) 492-3212

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

three letters of reference, and representative reprints and preprints to Dr. Wm. James Wegner, Director, Child Studies Program, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalances in faculty. Qualified male candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled.

SOCIOLOGY & ANTHROPOLOGY

ST. FRANCIS XAVIER UNIVERSITY: Department of Sociology and Anthropology. Applications are invited for two tenure track positions at the level of Assistant Professor in this twelve person Department which offers courses in both Sociology and Anthropology. Candidates should have a Ph.D and be willing to teach undergraduate courses in three areas. The Department's programme would benefit by having one of these positions filled by a person qualified to teach and do research in any of the following areas: Development studies, theory, media and popular culture, qualitative social psychology. The other position will be for a person qualified to teach deviance and criminology. In applying, please submit a curriculum vitae, names of three referees and a sample of a recent publication or paper to. Dr. Dan MacInnes, Chair, Department of Sociology and Anthropology, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Deadline for applications is March 15, 1992. Salary will be commensurate with rank and experience. Effective date of employment will be September 1, 1992. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SPANISH

MEMORIAL UNIVERSITY OF NEWFOUNDLAND: Spanish. Position subject to budgetary approval. The Department of French and Spanish wishes to make an appointment at the rank of Assistant Professor, either as a probationary appointment which may lead to tenure or for a contractual period of 12 months. Field of specialization is open, but the Department wishes to complement existing strengths, which lie primarily in the areas of medieval and Golden Age peninsular literature and modern Latin American Fiction. Candidates should have undergraduate teaching experience and possess a doctoral degree and a record of research activity; they must have demonstrated a commitment to excellence in undergraduate language teaching. Applications, accompanied by a current curriculum vitae and the names of three persons able to supply letters of reference, should be addressed before 1 March 1992 to: Dr. David Graham, Head, Department of French and Spanish, Memorial University of Newfoundland, St. John's, NF A1B 3X9. In accordance with Canadian immigration law, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Memorial University is committed to employment equity.

UNIVERSITY OF WATERLOO: The Department of Spanish at the University of Waterloo invites applications for a one year sabbatical replacement from July 1, 1992 to June 30, 1993. Applicants should have a Ph.D. in any area of Hispanic studies, native or near-native knowledge of the Spanish language and a commitment to excellent teaching. Duties include the teaching of language and literature courses at the undergraduate level. Salary is competitive. Applications including curriculum vitae and names of three people who would be contacted to write letters of reference should be sent to Prof. A. Fama, Chair, Department of Spanish, University of Waterloo, Waterloo, Ontario, N2L 3G1. Applications will be accepted up to March 15, 1992 or until position filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

SPANISH & LATIN AMERICAN STUDIES

SIMON FRASER UNIVERSITY: Chair, Department of Spanish & Latin American Studies. Applications and nominations are invited for the position of Chair of the Department of Spanish & Latin American Studies at Simon Fraser University. The Department of Spanish & Latin American Studies is one of 16 major Schools and Departments in the Faculty of Arts at Simon Fraser University and currently offers programs leading to: Bachelor of Arts in Spanish, Bachelor of Arts in Latin American Studies; joint degree in Spanish and Latin American Studies; and joint degree in French and Spanish. The Masters of Arts and Ph.D degrees also are offered through existing programs in Languages and Linguistics; and a new Master of Arts in Latin American Studies is being developed for implementation in September 1992. The curriculum consists of courses for students wishing to specialize in the study of the language and literature of Spain and Latin America, and/or in the study of contemporary Latin America from a multi-disciplinary perspective. There are presently nine permanent faculty, five associated faculty, and a number of part-time instructors from various disciplines. The appointment as Chair is for a term of five years, commencing 1 September 1992. Candidates should have qualifications appropriate to those of an Associate Professor or above and possess proven administrative ability. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to all qualified applicants. Applications and nominations will be accepted until 31 March 1992 and should be sent to: Dr. R.C. Brown, Dean, Faculty of Arts, Simon Fraser University, Burnaby, B.C. V5A 1S6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and Permanent Residents.

STATISTICS & ACTUARIAL SCIENCE

THE UNIVERSITY OF WESTERN ONTARIO: Statistical and Actuarial Sciences. One or more part-time and/or limited term appointments may be made for the 1992-93 academic year. Appointments will be made at the rank of Lecturer or Assistant Professor. Some teaching experience is desired. Salary is negotiable. Applications, together with a resume and the names of three referees, should be directed to: Dr. I.B. MacNeill, Chair, Department of Statistical and Actuarial Sciences, The University of Western Ontario, Western Science Centre, London, Canada N6A 5B7. The deadline for receipt of applications is 31 March 1992 or when filled. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

UNIVERSITY OF WATERLOO: Department of Statistics & Actuarial Science. Applications are being accepted for a position as Research Assistant Professor of Statistics beginning January 1, 1993. This is a three-year contractually-limited appointment funded in part by the Institute for Improvement in Quality and Productivity at the University of Waterloo. The successful candidate will have an active and productive research program in an area of industrial statistics, preferably in experimental design and/or reliability. Experience with consulting and teaching in an industrial setting is a definite asset. Salary commensurate with qualifications and experience. The closing date for applications is March 31, 1992. Please submit a curriculum vitae and arrange for three letters of reference to be sent to: Dr. K.S. Brown, Chair, Department of Statistics and Actuarial Science, University of Waterloo, Waterloo, Ontario N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

UNIVERSITY OF WATERLOO: Department of Statistics & Actuarial Science. Applications are being accepted for two definite term positions (two or three year terms) in Statistics at the Assistant Professor level, subject to budgetary approval. Applicants must have a Ph.D. in statistics or probability with proven ability in, or potential for research, and good teaching and communication skills. Duties include undergraduate and graduate teaching, and development of an independent research program. Salary commensurate with qualifications and experience. Appointment effective July 1, 1992 or later. The closing date for applications is Feb. 29, 1992. Send curriculum vitae and arrange for three letters of reference to be sent to Professor K.S. Brown, Chair, Department of Statistics and Actuarial Science, University of Waterloo, Waterloo, Ontario, N2L 3G1 Canada. In accordance with Canadian immigration requirements, this advertisement is directed, in the first instance, to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

SUMMER SESSION

THE UNIVERSITY OF MANITOBA Summer Session office has teaching positions available for the Summer of 1992. Three academic periods are scheduled: Intersession May 4 - June 23, Summer Evening May 4 - August 5 and Summer Day July 6 - August 20. Instructional positions may be open in courses being offered by the following Departments and Schools: Economics, Labour Studies, English, Film Studies, French and Spanish, Geography, Psychology, Asian Studies, Clothing and Textiles, Foods and Nutrition, Human Ecology, Family Studies, Nursing, Physical Education Recreation Studies, Applied Mathematics, Computer Science, Geological Sciences, Statistics, Zoology, and Social Work. University teaching experience is required. Normally, a Ph.D. is preferred. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The university offers a smoke-free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Applications for teaching positions should indicate the Department or School concerned and should be forwarded to Dr. Mark Novak, Acting Director, Summer Session, Continuing Education Division, 168 Continuing Education Complex, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Deadline for receipt of applications is March 15, 1992.

T.E.S.L.

CONCORDIA UNIVERSITY. The Centre for Teaching English as a Second Language invites applications for a tenure-track position, at the rank of Assistant Professor, beginning 1 August 1992. The mission of the TESL Centre includes the provision of leadership in English as a Second Language education in Quebec and the rest of Canada, and to prepare, at the undergraduate and graduate levels, teachers and other professionals employed in the area of language education and applied linguistics to staff, develop, manage and evaluate ESL education programs in Quebec and in the wider national and international community. The position is for someone who can demonstrate competence and a central interest in the training of ESL teachers and the clinical supervision of TESL interns. In addition, the successful candidate will be capable of teaching, at both graduate and undergraduate levels, in one or more of the following areas: methods of teaching and testing ESL; curriculum development and materials design; phonetics/phonology; second-language acquisition; sociolinguistics/bilingualism. Candidates should be able to function in both English and French, have a Ph.D. or equivalent qualification in TESL/Applied Linguistics, have demonstrated their expertise in teaching ESL, and have had experience as a teacher educator. Applications, together with a C.V., copies of publications, and the names of three referees should be sent to Professor Ronald Mackay, Director, TESL Centre, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, Canada, H3G 1M8. The closing date for applications is February 29, 1992. Preliminary interviews will be conducted in Montreal, and also at the TESOL annual convention in Vancouver, B.C., 1992 at the IATEFL/ALL conference in Edinburgh in April 1992. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

WOMEN'S & GENDER STUDIES

UNIVERSITY OF SASKATCHEWAN: Women's and Gender Studies. The College of Arts and Science invites applications for a tenure-track position in Women's and Gender Studies at the Associate Professor rank effective July 1, 1992. The successful applicant will be expected to provide leadership in the

---

UBC

Program Director and Professor
Fire Protection Engineering Program

The University of British Columbia
Vancouver, Canada

Applications are invited for the position of Director of the new Master's Program in Fire Protection Engineering at The University of British Columbia (UBC). Candidates must be qualified for an appointment at the rank of Professor and must have outstanding practical and research expertise in a field pertinent to the program. Competency in teaching and administration are required as is eligibility for registration as a Professional Engineer in the Province of British Columbia. The position is available effective May 1, 1992.

The new program in Fire Protection Engineering is a course-work based Master's program aimed at meeting the needs of industry, government and regulatory agencies. The enrolment is envisaged to rise to 15 students per year. The program has the strong support of local government, governmental organizations and Fire Protection Engineers.

The program will have a core of two faculty members, the Program Director and an Assistant Professor. In addition, faculty members from existing engineering departments and local practitioners will participate in the delivery of graduate courses. The faculty members are also expected to initiate innovate research leading to research Master's and doctoral degrees.

The salary will be commensurate with the qualifications of the appointee. The position is subject to final budgetary approval.

UBC encourages qualified women and minority applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, accompanied by a detailed curriculum vitae and names of four references, should be submitted by March 16, 1992, to:

Dean Axel Meisen, P.Eng.
Dean's Office, Faculty of Applied Science
2324 Main Mall
The University of British Columbia
Vancouver, B.C. V6T 1Z4 Canada
Tel.: (604) 822-6412 Fax: (604) 822-7006

140

Dalhousie University

School for Resource and Environmental Studies

Philippines Environment and Resource Management Project (ERMP)

Applications are invited from senior Resource Economist faculty for a faculty exchange position at the University of the Philippines at Los Banos (UPLB). This position is part of the CIDA funded Environment and Resource Management Project (ERMP), jointly implemented by the School for Resource and Environmental Studies at Dalhousie University and the Institute of Environmental Science and Management (IESAM), UPLB.

The faculty exchange provides an opportunity for mid-career resource economics faculty to contribute to resource economics in a developing country setting. In addition to her/his own research, the faculty member is expected to contribute to the development of the ecological economics curriculum at IESAM, to lecture on environmental economics and policy at the graduate level, and to assist in the planning of a national workshop on ecological economics and policy in the Philippines.

This position, of interest to faculty preparing for sabbatical, is for a period of up to 6 months. Though no salary is attached, the faculty exchange provides for a top up of sabbatical salary to 100%. Research expenses, accommodation and travel are all provided. The candidate is expected to take up the offer at the earliest by July 1, 1992, and at the latest by January 1993.

Please submit a letter of interest and CV with 3 references no later than February 28, 1992 to:

140

Jennifer Leith
Assistant Team Leader
Philippines Environment and Resource
Management Project (ERMP)
School for Resource and Environmental Studies
Dalhousie University
1312 Robie St.
Halifax, N.S. B3H 3E2
(902) 494-2499 Fax 494-3728

112

UNIVERSITY OF WINDSOR

HEAD
Department of Mathematics and Statistics

The University has reopened its search for a Head of the Department of Mathematics and Statistics. Applications and nominations are invited for the position, with the date of commencement of duties negotiable. The Department has 23 full-time faculty positions, and offers undergraduate and Masters programs in all areas of Mathematics and Statistics. Doctoral programs are offered in Applied Mathematics and in Statistics.

The successful candidate will have a demonstrated record in research and teaching and have the capability to provide leadership.

The University is committed to a policy of equity in employment. Female candidates are especially encouraged to apply. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Applications and nominations, including a curriculum vitae and the names of three referees, should be sent to:

Dr. Alan Gold, Search Committee Chair
Department of Mathematics and Statistics
University of Windsor
Windsor, Ontario, N9B 3P4

Consideration of applications and nominations will begin in 1 April 1992.

SUMMER CENTRE FOR INTERNATIONAL LANGUAGES
SUMMER LANGUAGE TEACHING POSITIONS

The Summer Centre for International Languages (SCIL) located at Luther College, offers university credited intensive language courses leading to a working knowledge in a variety of languages from May to September. The courses also include a grounding in customs and culture.

SENIOR INSTRUCTOR teaching positions are available for the 1992 summer sessions (May 11-June 19; July 6-August 14) in the following languages:

Arabic	Japanese
Cree	Korean
German	Menderin
Hindi	Russian
Itelian	Spanish

SCIL uses the communicative approach to language as well as state-of-the-art language learning technology.

QUALIFICATIONS: Applicants must have a M.A. or PhD in Linguistics or a related field. Preference will be given to native speakers or those with near native fluency as well as to those with experience using modern language teaching technology. University teaching experience is required.

REMUNERATION: $6,000.00 plus benefits and travel expenses per semester.

Applications should indicate interest in one or both semesters, a curricula vitae and the names of three references. Applications should be sent by **March 1, 1992** to:

Nancy Lee
Director
Summer Centre for International Languages
Luther College, University of Regina
REGINA, Saskatchewan
S4S 0A2 CANADA

240 SCIL

126

NSERC Women's Faculty Awards at Dalhousie

Dalhousie University invites applications from women of outstanding achievement and potential in research in the natural sciences who have obtained a Ph.D. degree during the past five years for consideration for NSERC Women's Faculty Awards. Successful candidates will be considered for tenure-track or limited term appointments effective July 1, 1993. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Enquiries and applications should be directed to the Chair of the appropriate Department, Dalhousie University, Halifax, Nove Scotia, Canada B3H 4H6 as follows: Dr. J.H.M. Willison, Biology; Dr. J.C.T. Kwak, Chemistry; Dr. P.J.C. Ryall, Earth Sciences; Dr. R.P. Gupta, Mathematics, Statistics and Computing Science; Dr. E.L. Mills, Oceanography; Dr. A.M. Simpson, Physics; Dr. R.E. Brown, Psychology.

Applicants should preferably include one copy of each of NSERC form 214 (Personal Data Form) and form 101 (Application for a Research Grant) together with the names of her Ph.D. supervisor, her postdoctoral fellowship supervisor and two impartial external referees. The deadline for receipt of applications at Dalhousie is **April 30, 1992.**

EPILEPSY

EPILEPSY CANADA
ÉPILEPSIE CANADA

Give generously.

Think Epilepsy. Think Research.

development of Women's and Gender Studies in the College. We are looking for an individual whose primary training is in Women's and Gender Studies or who has substantial knowledge of and demonstrated expertise in a specified area of Women's and Gender Studies. She/he should be eligible for membership in one of the established departments of the College. Applicants should hold a Ph.D. or equivalent, have experience teaching in and developing curricula for Women's and Gender Studies, have an established program of research or scholarly work, and have demonstrated administrative experience and leadership qualities. In accordance with immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Other qualified applicants are also invited to apply. The University of Saskatchewan is committed to the principles of employment equity. Applicants should submit a letter of application and a curriculum vitae, and arrange to have three letters of reference sent by March 31, 1992 to: David W. Atkinson, Dean, College of Arts and Science, University of Saskatchewan, Saskatoon, Sasketchewan, Canada, S7N 0W0.

ACCOMMODATION

OTTAWA SABBATICAL? 5 minutes from U of O and downtown, available from summer '92 to summer '93, spacious single family home, 4 BR, 2 bath, open space, cathedral ceilng, fully furnished, large fenced backyard, southern exposure. Non-smokers; no pets. Pr. Archambault, 452 Bloor av., Ottawa, K1G 0V3, (613) 564-9535

GUELPH: Large, furnished, (four year old) house for rent. Includes living, family and recreation rooms, four bedrooms, two studies, four bathrooms, air conditioning, jacuzzi, sauna. Walking distance U. of Guelph. 35 minutes drive McMaster, U. of Waterloo, WLU. 60 minutes bus or train U. of Toronto. Near Hamilton and Toronto bus routes. Available August 15, 1992 to July 31, 1993. Call 519-821-7765.

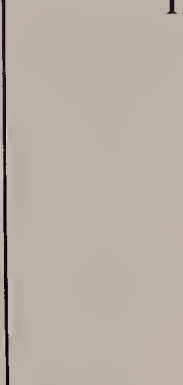
SABBATICAL LEAVE; Spacious, furnished 5 bedroom home, 10 minutes walk to University of Toronto, 3 minutes to subway and shopping; All major appliances; Parking; Large deck and garden; Available from June/August 1992 until July/August 1993; Rent $2,000 a month, plus utilities; Contact (416) 535-9353.

SOUTHERN FRANCE, Near Fayance: Fully furnished, two bedroom house; 20 minutes north of Cannes, between Callian and Montauroux; Terrace, garden, car port; Glen Irons, (416) 688-5559 ext. 3374.

LONDON furnished flat for short to medium term let; One bedroom plus study and roof terrace; Salubrious bathroom and kitchen; About one mile or less from most University of London campuses; (819) 459-2105 or 44 71 460 1162.

Cherming 4-bedroom family home in Point Grey area of Vancouver, B.C. available for rent July 1, 1992 to June 1993; Location 5 minutes from University of British Columbia; Large lot with lawn; All conveniences; John P. Sloan, M.D., 3521 West 37th Avenue, Vancouver, B.C. V6N 2V7 (604) 261-8261.

VISITING TORONTO? Bed and Breakfast from $50.00 daily. Furnished apartment from $345.00 weekly. No addional tax. Near U. of T., Ashleigh Heritage Home (416) 535-4000.



Noticeboard

SIR WILFRED GRENFELL COLLEGE (Memorial University of Newfoundland) will hold an interdisciplinary conference on "Myth and Knowledge" in Corner Brook, Newfoundland, May 20-24, 1992, which will assemble scholars from across Canada and the U.S., in disciplines ranging from sciences to humanities. Three distinguished speakers will highlight the four days of proceedings: Jamake Highwater, author/commentator on the arts; John Castl, mathematician/author (affiliation: Technical University of Vienna); third to be announced. Deadline for abstracts: March 15, 1992. Information: Professor Michael Coyne or Dr. Georg Gunther, Sir Wilfred Grenfell College, Corner Brook, Newfoundland, A2H 6P9. Telephone (709) 637-6333, FAX (709) 639-8125.

CALL FOR PAPERS: The British Association of Canadian Studies and the Association of Canadian Studies in Iceland announce their first joint conference, which will take place in Belfast, Northern Ireland, from 9-12 April, 1992. Papers or workshops (in either English or French) are invited on the theme "Canada: A Nation Dividing?". Suggested subject areas include literature, language and culture, history, politics, economics, Canada/US relations, regionalism, social policy, the environment, and Canadien/Irish links. The keynote speaker will be Mordecai Richler. For further information or to submit papers, contact Dr. Leon B. Litwack, School of English, The Queen's University of Belfast, Belfast BT7 1NN, Northern Ireland, U.K.; FAX 0232-247895.

CALL FOR PAPERS:Third Intemellonel Conference on Ethico-Economics: Relations Between Ethical Values and Social Institutions (University College of Cape Breton, Oct. 8 & 9, 1993). Proposals by June 30, 1992, followed by completed papers, are invited. The focus will be on the theory and institutional possibility of realizing ethical endogeneity (regenerative nature of ethics) in economic and social systems. The Conference Program will be divided into two major parts: "The Ethico-Economic Concept of Human Fulfilment", and "The Ethico-Economic Role of Institutions Toward Realizing Human Fulfilment". Limited travel grants may be available. Contact Or. M.A. Choudhury, University College of Cape Breton, Sydney, N.S. B1P 6L2; (902) 539-5300.

PAPERS ARE INVITED for the Journel, Humenomics (Barmarick Publications, Hull, England is now to publish vol. 8, nos. 1-5, 1992). This is the only journal known to specielize exclusively in the paradigm of ethical endogeneity and the socio-scientific order. Papers may be in the interdisciplinary themes such as, role of ethics in socio-economic systems, development of socio-scientific thought, philosophy of science, epistemological and ontological reasoning in theory construction, ethics and mathematical logic, etc. Send two copies to Or. M.A. Choudhury, Editor, Department of Social Sciences, University College of Cape Breton, Sydney, N.S. B1P 6L2. (902)539-5300.

ASSOCIATION FOR DEATH EDUCATION AND COUNSELLING, 14th Annual Conference, Boston, MA, March 6 - 8, 1992. Theme: Catastrophic Loss: Global and Personal - Making a Difference. Keynote Speakers: Dr. Howard Clinebell, Jr. - topic: Confronting Global Catastrophe; Or. Robert Coles - topic: The Child & the Family; Or. Beverly Raphael - topic: Psychological Trauma: Therapeutic Intervention. Invited papers and roundtable presentations. Exhibits of books, media and resource materials. Preconference programs: March 4-5, 1992: The AOEC Education Institute will be offering preconference professional development certification courses and workshops. CEUs for the conference, workshops and certification courses will be available. For further information contact: Sue Berry, AOEC, Dept. GA, 638 Prospect Ave., Hartford, CT 06105-4298; tel: (203) 232-4825 or fax: (203) 232-0819.

THE WESTERN CANADIAN ASSOCIATION FOR STUDENT TEACHING - WestCAST: Annual conference 1992, February 26-29, Edmonton, Alberta is sponsored by the Faculty of Education and the Faculté Saint-Jean, University of Alberta. The keynote speaker will be Kenneth Zeichner, University of Wisconsin. In addition, over 40 presentations will be scheduled to provide a forum for discussion on directions for field experiences in teacher education. For information and registration materials, contact WestCAST '92 Registration, Field Experiences, Faculty of Education, Room 833 Education South, University of Albene, Edmonton, Alberte T6G 2G5; Fax (403) 492-0236.

LEARNING TO BUILD COMMUNITIES, an International conference (10-13 May 1992, Whistler, British Columbia), will examine the challenges of building better communities in the context of increasingly rapid economic, political, and social change. This gathering of over 400 participents — adult educators, community development officers, correctional educators, educational administrators, literacy instructors, Native project workers, policymakers, researchers, resource managers, social workers, workplace teachers, and others — will explore the educational strategies and resources needed to build strong and healthy communities. Hosted by the British Columbia Association of Continuing Education Administrators, the North West Adult Education Association, and the Pacific Association for Continuing Education. For more information, write: Learning to Build Communities, Continuing Studies, Simon Fraser University, 515 West Hastings St., Vancouver, B.C. V6B 5K3; fax: (604) 291-5096; tel: (604) 291-5096.

"THE FUTURE OF THE UNIVERSITY OF SASKATCHEWAN": February 28 and 29, 1992, Delta Bessborough Hotel, Saskatoon, Saskatchewan. Keynote Speakers: Robert Lewis, Managing Editor, Maclean's; Dr. Stuart Smith, Commissioner, AUCC Inquiry on Canadian University Education; The Honorable Carol Teichrob, Minister of Education, Province of Saskatchewan. The University of Saskatchewan Faculty Association is pleased to announce a conference at which some of the most important issues confronting the role of the Canadian university and the future of the University of Saskatchewan in the 1990s will be explored—not just by university academics but by interested people and groups from off-campus. For more information about the conference please call Ms. Paula Hesselink at the Faculty Association office at 306-966-5611. We will gladly mail you a registration form. Early registration fee is $25 ($5 for students).

CANADA IN THE WORLD: AGENDA 2000, AN INTERNATIONAL FORUM: An International conferance is being organized by the Royal Society of Canada to be held in Ottawa on November 11-14, 1992. Aim: to help Canadians to understand their problems and advantages from a global perspective. Theme: how Canadians should position themselves to meet the chellenges of the 21st century. Issues to be addressed: "Middle powers" in the International system; The future of multi-ethnic societies; Competitiveness and social responsibility; Regions, nations and federations in the 21st century. For further information, contact Dr. Judith P. Wiesinger, Conference coordinator, The Royal Society of Canada, P.O. Box 9734, Ottawa, Ontario K1G 5J4, Canada; Telephone (613) 992-3468; Fax (613) 992-5021.

THE ASSOCIATION OF CANADIAN COLLEGE & UNIVERSITY OMBUDSPERSONS AND THE (U.S.) UNIVERSITY & COLLEGE OMBUDSMAN will be holding their first joint conference from April 1-4 in Columbus, Ohio. The conference will be of particular interest to representatives of colleges and universities who are considering the creation of an ombuds office or a complaint handling system, as well as to those currently working in the field. For further information, contact Suzanne Gelson, University Ombudsperson, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, QC H3G 1M8; Phone 514-848-4964; E-mail:ombuds @ vax 2.concordia.ca

THE INSTITUTE OF INTERGOVERNMENTAL RELATIONS at Queen's University announces the release of its annual collection of articles on current affairs affecting Canadian federalism, Canada: The State of the Federation 1991, edited by Douglas M. Brown, contains 8 original essays on a variety of subjects surrounding Canadian federalism today. It contains the views of both relatively new and well-known commentators on the Canadian scene, including Graham Fraser, Terrance Hunsley, Donald Savoie, Donne Tingley, Norman Ruff and Kathy Brock. Price $18.00 per copy. Information & orders to: The Institute of Intergovernmental Relations, Queen's University, Kingston, Ontario K7L 3N6; tel: (613) 545-2080; fax: (613) 545-6606.

THE CANADIAN SOCIETY OF MICROBIOLOGISTS: National Meeting 1992, June 14-18, (42nd Annual Meeting) Memorial University. Contact Dr. John Gow, Biology Department, Memorial University, St. John's, Newfoundland A1B 3X9. Inquiries concerning the Society and its activities may be made to: CSM Secretariat, 1200E Prince of Wales Drive, Ottawa, Ontario K2C 1M9.

FEMINISMS AND CULTURAL RESISTANCE IN THE AMERICAS: An international meeting of the Union for Democratic Communications, Trent University, Peterborough, Ontario, 7-10 May 1992. Proposals for papers and for panels are invited for the conference. Contributions on the following themes are especially welcome: feminism and grassroots communication; feminism and the reception of media; feminism and cultural resistance; 500 years of resistence; First Nations and cultural resistance; 'race' and cultural resistence; small cities and cultural struggle. Please send ideas, proposals and paper to: Alan O'Connor, UDC Conference, Peter Robinson College, Trent University, Peterborough, Ontario, Canada K9J 7B8; FAX (705) 748-1795

CALL FOR PAPERS: Papers are invited for a conference on the Unity of Knowledge, sponsored by University College, University of Toronto, and Capri Institute for International Social Philosophy, taking place in Capri, Italy, 9-14 June 1992. For information or to submit papers: Peter Morgan, University College, Toronto M5S 1A1.

4-2 **SOCIOLOGY**

The Department of Sociology, University of Toronto, invites applications for a tenure-stream position at the rank of Assistant Professor to begin 1 July 1992. A Ph.D. degree with thesis specialization in the area of work and occupations is required. Those whose specialized area of study is gender, work and occupations are encouraged to apply. Clear and substential avidence of excellence in research and teaching is required, duties will include teaching and research in the are a of work and occupations. Salary commensurate with qualifications. Applications including a complete curriculum vitae, writing sample, and the names and addresses of at least three referees should be sent to the Chair, **Department of Sociology, University of Toronto, 203 College Street, Fifth Floor, Toronto, Ontario, M5T 1P9.** Closing date for applications is March 1, 1992. In accordence with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents (landed immigrants) of Canada. The University of Toronto encourages both women and men to apply for positions. The position is subject to budgetary approval.

8-4 **THE UNIVERSITY OF BRITISH COLUMBIA DEPARTMENT OF CHEMISTRY**

RESEARCH ASSOCIATE

A Research Associate position is available for an NMR operator to supervise the daily operation and maintenance of two Bruker solid-state NMR spectrometers (MSL-400 and CXP-100).

Qualifications: The applicant should have a PhD and two years postdoctoral experience, a background in both solution and solid-state NMR spectroscopic techniques and a good knowledge of Bruker MSL-400 equipment. Since the position will involve ongoing interaction with the manufacturer, a working knowledge of written and spoken German would be an advantage.

Stipend: $32,232 per annum (1991 rate under negotiation) plus benefits.

In accordance with Canadian immigration, this advertisement is directed to Canadian citizens and permanent residents. UBC encourages qualified women and minority applicants.

Applications should be made to Professor Colin Fyfe, Department of Chemistry, University of British Columbia, 2036 Main Mall, Vancouver, British Columbia, V6T 1Z1 by March 15, 1992.

1-2 **The University of British Columbia Assistant Professor — Zoology**

Applications are invited for a tenure-track position at the Assistant Professor level in the Department of Zoology, University of British Columbia. Appointment may be considered at a higher rank for a senior woman with exceptional qualifications. Starting date will be July 1, 1992. Salary will be commensurate with education and experience. Appointment is subject to final budgetary approval.

The Department of Zoology currently comprises 40 faculty members, approximately 35 postdoctoral fellows and research associates, and 140 graduate students. Preference will be given to candidates with at least 2 years postdoctoral experience and with demonstrated excellence in research that complements the present strengths in the department. We require an individual who is using molecular biology to answer basic questions in evolution/population biology or in cell signalling (e.g. endocrinology/neurophysiology). The appointee will be expected to develop a strong research program, and teach in appropriate undergraduate courses.

Curriculum Vitae, the names of 3 referees and a brief research outline, should be submitted to **Dr. J.E. Phillips, Head, Department of Zoology, University of British Columbia, #2354-6270 University Boulevard, Vancouver, B.C. V6T 1Z4, Canada.** Closing date for application is March 31, 1992.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia encourages applications from all qualified women and minority applicants.

THE TEACHING DOSSIER

A GUIDE TO ITS PREPARATION AND USE

Revised Edition, 1986

caut acpu

$4.00 each

Write: **CAUT**
308-294 Albert St.
Ottawa, Ont. K1P 6E6

DOSSIER D'ENSEIGNEMENT

GUIDE DE RÉDACTION ET D'UTILISATION

Édition révisée, 1986

caut acpu

4,00 $ chaque

Écrivez: **ACPU**
308-294 rue Albert
Ottawa, Ont. K1P 6E6

FINLAY TRAVEL

FINLAY TRAVEL LIMITED

P.O. Box 433, 2 First Canadian Pl., Suite 2360, Exchange Tower, Toronto, Ontario M5X 1E3
Telephone (416) 366-9771

FARES GOING ⬇ ⬇ ⬇ BARGAINS GALORE — BOOK NOW!!

Yes, some excellent fare opportunities now available – book soon – nothing lasts forever – and low fares, whilst popular with travellers, don't always sit well with carriers.

Very mixed and confused media reports on the Canadian Airlines International situation – two distinct camps, one – Canada will not be the beneficiary of a purchase by foreign interests: two – travellers will benefit from lower air fares and expanded routes. Whatever the action – it appears imminent…. Perhaps a merger between our two carriers with distinct international and domestic route exchange would be best for all at this time.

Seat sales, sudden, mostly domestic and Trans Border. Atlantic fares, regular, first, business and economy and excursion going up January 15th. APEX and SUPERAPEX, *the kind passengers love* are being realigned to meet European currency adjustments and mostly to Canada's advantage – LOWER FARES.

Keep your eye on Early Bird opportunities (please note-SHORT STAY). Please enquire.

Our fare boxes will increasingly feature the Atlantic Provinces and Western Stations. We hear from these areas more and more frequently and we are delighted to quote and ticket your requirements. Distance presents no obstacle. We are as close as you 'Phone or FAX'. Don't hesitate. Our 'phones will be answered after hours and you can simply leave a short message. Similarly our FAX operates 24 hours a day and all communications receive priority service. We are delighted to hear from you. Thank you for your support. Much appreciated.

☆ OUR SABBATICAL PROGRAMME ☆
VALID UP TO ONE YEAR

To:	**LONDON**			
From:	Montreal/Ottawa/Halifax/St. John's	$ 815.00	—	$1145.00
	Toronto	$ 845.00	—	$1175.00
	Winnipeg	$ 995.00	—	$1355.00
	Calgary/Edmonton	$1095.00	—	$1455.00
	Vancouver	$1145.00	—	$1505.00
To:	**PARIS**			
From:	Montreal	$ 815.00	—	$1145.00
	Toronto	$ 845.00	—	$1175.00
	Vancouver	$1145.00	—	$1505.00
To:	**FRANKFURT**			
From:	Montreal	$ 905.00	—	$1205.00
	Toronto	$ 935.00	—	$1235.00
	Vancouver	$1235.00	—	$1565.00
To:	**ZURICH**			
From:	Montreal	$ 975.00	—	$1275.00
	Toronto	$1005.00	—	$1305.00
	Vancouver	$1405.00	—	$1733.00
To:	**AMSTERDAM**			
From:	Halifax	$1408.00	—	$1543.00
	Montreal	$1408.00	—	$1543.00
	Ottawa	$1408.00	—	$1543.00
	Toronto	$1423.00	—	$1558.00
	Calgary	$1846.00	—	$1996.00
	Vancouver	$1871.00	—	$2021.00

Ask about our attractive fares from other cities across Canada.

BOOKING CONDITIONS APPLY

Advance booking: — at least 21 days in advance, earlier to avoid disappointment.
Payments: — deposit of $200.00 within 7 days of making reservation.
— final payment, and ticketing, at least 21 days prior to departure.
Minimum stay: — 7 days.
Maximum stay: — 1 year.
Cancellation/Change penalty: — $200.00 per person.
Cancellation insurance: — $19.00 - $24.00 per person (medical reasons only).

ALL FARES ARE SUBJECT TO CHANGE WITHOUT NOTICE, AND MAY BE WITHDRAWN AT ANY TIME.
•Not included in the above quoted fares, $40.00 Canadian Transportation Tax.
Children's fares available upon request (ages 2-11 years inclusive).

E.&O.E. 01/92

☆ WINTER Bargains - EUROPE - Last Call! ☆

To:	**LONDON / MANCHESTER / GLASGOW**	
From:	Vancouver/Calgary/Edmonton/Winnipeg	From; $549.00
	Toronto/Ottawa/Montreal	From; $419.00
	Halifax/St. John's	From; $501.00
To:	**PARIS**	
From:	Vancouver/Calgary/Edmonton	From; $758.00
	Winnipeg	From; $710.00
	Toronto	From; $498.00
	Montreal	From; $386.00
	Halifax	From; $585.00
To:	**AMSTERDAM**	
From:	Vancouver/Calgary/Edmonton/Winnipeg	From; $718.00
	Toronto	From; $498.00
	Ottawa/Montreal/Halifax	From; $516.00
To:	**FRANKFURT**	
From:	Vancouver/Calgary/Edmonton	From; $758.00
	Toronto/Ottawa/Montreal/Halifax	From; $549.00
To:	**ZURICH**	
From:	Vancouver	From; $863.00
	Calgary/Edmonton/Regina	From; $816.00
	Winnipeg	From; $721.00
	Toronto/Ottawa/Montreal/Halifax/St. John's	From; $598.00
To:	**STOCKHOLM/OSLO/GOTHENBURG**	
From:	Vancouver/Calgary/Edmonton/Winnipeg	From; $758.00
	Toronto	From; $569.00
	Ottawa/Montreal/Halifax	From; $569.00

- BASED ON LOW SEASON AIRFARES
- BOOKING CONDITIONS & RESTRICTIONS APPLY
- AIRFARES SUBJECT TO CHANGE AND MAY BE WITHDRAWN AT ANY TIME
- Not included: Canadian Transportation Tax $40.00

E.&O.E. 01/92

Summer 1992 Bargain Fares to Europe

TO:	**LONDON**			
FROM:	Montreal	From; $ 464.00	—	$ 711.00
	Toronto	From; $ 512.00	—	$ 759.00
	Calgary/Edmonton/Vancouver	From; $701.00	—	$ 892.00
TO:	**PARIS**			
FROM:	Montreal	From; $ 378.00	—	$ 663.00
	Toronto	From; $ 473.00	—	$ 758.00
TO:	**FRANKFURT/DUSSELDORF**			
FROM:	Toronto/Ottawa/Montreal	From $ 609.00	—	$ 823.00
	Winnipeg	From $754.00	—	$ 987.00
	Calgary/Edmonton/Vancouver	From; $ 838.00	—	$1094.00

BOOK EARLY, SEATS ARE LIMITED

ask us about attractive fares from all other Canadian cities.

- BOOKING CONDITIONS & RESTRICTIONS APPLY
- ADD-ONS AVAILABLE FROM ALL OTHER CANADIAN CITIES
- AIRFARES ARE SUBJECT TO CHANGE AND MAY BE WITHDRAWN AT ANY TIME
- Not included: Canadian Transportation Tax $40.00

E. & O.E. 01/92

☆ OUR UK / CONTINENTAL RAIL PASS BARGAINS

Rail Passes-the ultimate freedom. All passes must be purchased before leaving Canada.

EURAILPASS: unlimited first class travel
$ 504.00 15 days
$ 644.00 21 days

EURAIL FLEXIPASS:
Any 5 days within 15 days $328.00
Any 9 days within 1 month $528.00
Any 14 days in 1 month $714.00

FRANCE: Any 4 days within 15 days $205.00
Any 9 days within 1 month $430.00

EUROPEAN EASTPASS: First class rail travel in Austria, Czechoslovakia/Hungary/Poland.
Any 5 days within 15 days $189.00
Any 10 days within 1 month $306.00

BRITFRANCE: Rail travel in France and Great Britain including round trip crossing of the Channel.
Any 5 days within 15 day $395.00
Any 10 days within 1 month $585.00

BRITRAIL: Unlimited first class travel
$ 385.00 8 days
$ 560.00 15 days

BRITRAIL FLEXIPASS:
Any 4 days within 8 days $299.00
Any 8 days in 15 days $435.00
Any 15 days in 1 month $ 625.00

SCOTRAIL PASS: Unlimited travel in Scotland on British Rail Services including transportation on many ferry services.
$ 149.00 8 days
$ 219.00 15 days
$ 289.00 22 days

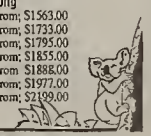
NEW FOR 1992

E. & O.E. 01/92

CALL: (416) 366-9771 FAX: (416) 366-1005

☆ SOUTH PACIFIC ☆

To:	**SYDNEY / MELBOURNE**	
From:	Vancouver	From; $1375.00
	Calgary/Edmonton	From; $1508.00
	Regina/Saskatoon /Winnipeg	From; $1603.00
	Toronto/Montreal/Ottawa	From; $1717.00
	Halifax/Moncton /Fredericton	From; $1774.00
	St. John's	From; $1927.00
To:	**AUCKLAND**	
From:	Vancouver	From; $1271.00
	Calgary/Edmonton	From; $1405.00
	Regina/Saskatoon/Winnipeg	From; $1498.00
	Toronto/Montreal/Ottawa	From; $1612.00
	Halifax/Moncton/Fredericton	From; $1670.00
	St. John's	From $1821.00
To:	**SYDNEY/MELBOURNE/CAIRNS/BRISBANE/AUCKLAND via Hong Kong**	
From:	Vancouver	From; $1563.00
	Calgary/Edmonton	From; $1733.00
	Regina/Saskatoon	From; $1795.00
	Winnipeg	From; $1855.00
	Toronto	From $1888.00
	Montreal/Ottawa	From; $1977.00
	Halifax	From; $2199.00



- BASED ON LOW SEASON AIRFARES
- BOOKING CONDITIONS & RESTRICTIONS APPLY
- AIRFARES SUBJECT TO CHANGE AND MAY BE WITHDRAWN AT ANY TIME
- Not included: Canadian Transportation Tax $40.00

E. & O.E. 01/92

CALL (416) 366-9771 FAX (416) 366-1005

!! S T O P R E S S !! SPECIAL! SPECIAL!

THE WONDER - DOWNUNDER FARES!

To: SYDNEY/BRISBANE/CAIRNS/MELBOURNE

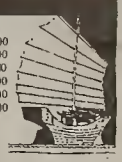
From Vancouver; From $1139.00

E. & O.E. 01/92

☆ ORIENTAL GETAWAYS

FROM VANCOUVER:

To:	Taipei/Hong Kong	From;	$1170.00
	Bangkok	From;	$1189.00
	Tokyo	From;	$ 925.00
	Seoul	From;	$1238.00
	Singapore/Penang/Kuala Lumpur	From;	$1379.00
	Jakarta/Bali	From;	$1429.00



ADD-ON FROM OTHER CITIES IN CANADA

Calgary/Edmonton	$147.00	return
Regina/Saskatoon/Winnipeg/Thunder Bay/Toronto	$159.00	return
Ottawa/Montreal	$199.00	return
Halifax/St. John's	$319.00	return

- BOOKING CONDITIONS & RESTRICTIONS APPLY
- AIRFARES ARE SUBJECT TO CHANGE AND MAY BE WITHDRAWN AT ANY TIME
- Not included: Canadian Transportation Tax $40.00

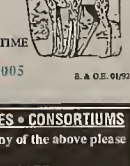
CALL (416) 366-9771 FAX: (416) 366-1005

E. & O.E. 01/92

☆ AFRICA NOW

FROM TORONTO:

To:	Nairobi/Dar es Salaam	From.	$1564.00
	Lagos	From;	$1546.00
	Lilongwe	From;	$1446.00
	Dakar	From;	$1087.00
	Kano	From;	$1515.00
	Johannesburg	From;	$1498.00



- ADD-ONS AVAILABLE FROM ALL OTHER CANADIAN CITIES.
- BOOKING CONDITIONS & RESTRICTIONS APPLY
- AIRFARES ARE SUBJECT TO CHANGE AND MAY BE WITHDRAWN AT ANY TIME
- Not included: Canadian Transportation Tax $40.00

CALL (416) 366-9771 FAX: (416) 366-1005

E. & O.E. 01/92

CAUT/ACPU WORKSHOPS • COMMITTEE MEETINGS • CONFERENCES • CONSORTIUMS

A number of meetings are scheduled during 1992. If you are attending any of the above please feel free to give our Corporate Section a call for the best fare possible.

Call: (416) 366-9774 or TOLL FREE 1-800-268-8577

RANDOM SELECTED CROSS CANADA FARES

Vancouver	—	Toronto	from	$446.00	Thunder Bay	— Ottawa	from	$260.00
Calgary	—	Ottawa	from	$407.00	Toronto	— Edmonton	from	$388.00
Edmonton	—	Winnipeg	from	$260.00	Ottawa	— Vancouver	from	$465.00
Regina	—	Toronto	from	$333.00	Montreal	— Victoria	from	$557.00
Saskatoon	—	Montreal	from	$371.00	Halifax	— Edmonton	from	$620.00
Winnipeg	—	Halifax	from	$459.00	St. John's	— Toronto	from	$384.00

BASED ON LOW SEASON AIR FARES
BOOKING CONDITIONS & RESTRICTION APPLY
Airfares subject to change and may be withdrawn at any time.
Not included: Canadian transportation and GST Taxes.
ENQUIRE ON OTHER VALUE FARES TO AND FROM OTHER CANADIAN DESTINATIONS. ALSO TO U.S. DESTINATIONS

ADVANCE BOOKING 21 DAYS. NON-REFUNDABLE. NO CHANGES.

WHEN BOOKING, CHECK FOR SEAT SALES

E. & O.E. 01/92

CALL: (416) 366-977 FAX: (416) 366-1005

FINLAY TRAVEL
Suite 2360, Exchange Tower, P.O. Box 433
2 First Canadian Place, Toronto, Ontario M5X 1E3
Tel: (416) 366-9771
A FULL SERVICE AGENCY

Nous offrons aussi un service en français si vous le désirez
(416) 366-9771 Fax (416) 366-1005 Whenever possible.
QUALITY, VALUE AND SERVICE UNSURPASSED.
Fares subject to change.
Any or all of the above offerings may be withdrawn at anytime.

ASTA
American Society of Travel Agents

CAUT INCOME TAX GUIDE 1991

caut acpu

PREFACE NOTES

1. All references are to the Income Tax Act except as where otherwise noted.
2. Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R' and Québec Interpretation Bulletins will be also referred to by the Department's issue number, e.g. "IMP.80-1".
3. Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.
4. Because the Province of Québec levies its own personal income tax the figures in French quotation marks " « » " refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
5. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
6. Legislation to implement a new system of tax assistance for retirement savings *was passed on June 27, 1990.* Revised draft regulations and technical notes were released on July 31, 1991 which complete the implementation of this new system. Additional comments follow under the sections on RRSP's *and Registered Pension Plans below.*

7. GST Comments

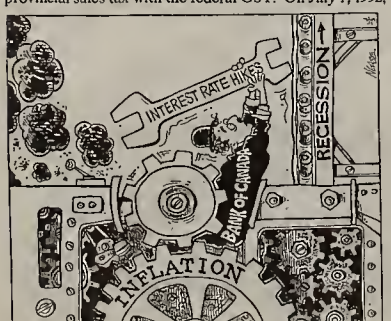
On December 17, 1990, Bill C-52 — the legislation regarding the GST — became law. The GST replaced the existing Federal Sales Tax on January 1, 1991. In very general terms, the GST is a 7% tax on the consumption of most goods and services (note — certain educational services are tax exempt — Part III of Schedule V of the legislation).

The tax is to be ultimately borne by the final consumer although it is imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is any body delivering a good or service) charges GST on the goods or services they sell and pay GST on the goods or services they buy for which they will claim an input tax credit. All they remit to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than $30,000 of taxable sales the choice of becoming a registrant. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove costly in manpower or professional fees.

Québec *is at present committed to harmonizing* its provincial sales tax with the federal GST. On *July 1,* 1992, Québec also will have a tax on all goods and services that will be subject to GST at the federal level. This 8% tax will be in addition to the 7% federal GST for a combined rate of *15.56%*. Moreover, under an agreement with Ottawa, Québec will administer the GST on its territory. In 1991, under interim provisions, services will not be subjected to Quebec sales tax. On the other hand, certain goods that were previously exempt such as clothing and some furniture will be taxed. The rate of tax which was 9% in 1990 and 10% on meals *is* reduced to 8% in 1991.



NEASE, *Southam Syndicate*

Health Care Professionals

Most medical services provided by health care professionals *are* exempt. Suppliers of medical services will not charge their patients but will not be able to claim back GST paid on inputs. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a taxpayer.

Tutoring and Music Lessons

All music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service", as long as the tutoring follows a school curriculum. Otherwise GST must be charged. All books are subject to GST taxation, regardless of whether they are purchased for educational or recreational purposes. *In Québec, books are exempt from the provincial sales tax of 8%.*

Charitable Institutions

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over $5.00; admission tickets if not over $1; admissions prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children, memberships in public bodies. The rules and exemptions are complex and should be consulted. However, charities are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a prescribed form. Receipts need not be filed but should be retained in case of a later query or audit.

8. Fairness Package

Bill C-18, which passed second reading in the House on October 8, 1991, contained amendments to various administrative provisions of the Income Tax Act. Once this federal legislation becomes law, individuals can request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some proposed relief in the areas of interest and penalties, and late-filed, revoked or amended elections. Also, the appeal procedure will be relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a prescribed form.

9. Italics indicate changes from the 1990 Guide.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

The Income Tax Act contains no statutory definition of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are: (a) control test — the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in itself inconclusive; (b) integration or organization test — looks to whether the individual is part and parcel of an organization such that his work forms an integral part of its over-all business; (c) economic reality test — an individual is less likely to be an employee if he bears risk of loss or has a chance of profit; (d) specific result test — an individual who is

1991 TABLE OF CONTENTS

	Page
PREFACE NOTES	1
DISTINCTION BETWEEN EMPLOYMENT AND BUSINESS INCOME	1
EMPLOYMENT INCOME	2
Fringe benefits included in income	
Fringe benefits excluded from income	
Deductions from employment income	
Registered Retirement Savings Plan Contribution	
Pension Reform	
SCHOLARSHIPS AND GRANTS	4
Scholarships, fellowships, bursaries, and prizes	
Research grants and expenses	
SABBATICAL LEAVES	4
Residency	
Overseas employment exemption	
Research expenses during sabbatical	
Leaves of absence taken abroad	
BUSINESS INCOME	S
Contract for services	
Fiscal year	
Accounting for professional income	
Deductions from business income	
Home office expenses	
Automobile expenses	
Business or professional fee income	
Taxation of artists, writers and musicians	
INCORPORATION	6
Personal Service Corporations	
Business Investment Losses	
MISCELLANEOUS	6
Capital gains exemption	
Cumulative Net Investment Losses	
Alternative minimum tax	
Real Estate	
Farms	
Works of Art	
Interest Expense	
CANADIAN INVESTMENT INCOME OF NON-RESIDENTS	7
Canadian departure tax	
Canadian rental income	
Canadian rental income of residents	
Election under subsection 4S (2) «284»	
Summary of advantages of non-resident status	
INTERNATIONAL TAX TREATIES	8
Canadian tax credit for foreign taxes	
Canadian Taxation of Sabbatical Salary	
The O.E.C.D. Model Convention	
General provisions	
Special exemption for teaching remuneration	
Residents of treaty countries teaching in Canada	
Canadian residents teaching in treaty countries	
Foreign Taxation	
OBJECTIONS/PENALTIES	9
Notices of Objection and Appeals	
Penalties	
General Anti-Avoidance Rules	
Declaration of taxpayer rights	
FINAL NOTE	10
PROFESSIONAL MOBILITY UNDER U.S. FREE TRADE	10

engaged to ensure his services are generally at his employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the overall picture to determine if the person is an employee or independent contractor. (See CAUT Bulletin Dec. 1980, p. 8 for some additional details).

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 «32-33», «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office of employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

In the 1991 Bart Case, heard in Federal Tax Court, the taxpayer, a business professor, contracted with a foreign university to teach a course and he called the fees earned and expenses incurred those of his consulting business. In deciding that he was actually an employee and had entered into a contract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayer personally not to the business.

EMPLOYMENT INCOME

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

Fringe benefits included in income

Examples of fringe benefits which must be included in income from employment are:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;

b) allowances for personal or living expenses received from his employer;

c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven and the actual operating costs incurred *by* your employer for *the* automobile.

d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. *Benefits received from such a plan will not be included in income as long as your employer has not made any contributions to the plan, however small.* (Consult IT-428 for further details);

e) that part of a premium paid by the university for group life insurance in excess of $25,000;

f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a $25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;

g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;

h) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows:

i) $2,000 for each year an individual was employed by the employer or a related party; plus

ii) $1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

Fringe benefits excluded from income

Examples of fringe benefits which need not be included in income are as follows:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee *if such services are non-discriminatory;*

c) an employer's contributions to a group private supplementary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans;

d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

e) free parking provided for employees;

f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;

g) the employer's contributions to a wage loss replacement plan for employees. *Receipts from such a plan* are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.

h) transportation passes except for airline passes under certain space-confirmed bases.

i) certain consulting services which, generally, are in the areas of health, termination, or retirement.

Deductions from employment income

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable. With tax reform, there is the change that deductions for UIC and CPP «QPP» have been replaced by credits of *25-28%* of amounts paid. These credits are covered by Section 118 of the Tax Act. In Quebec, UIC and CPP «QPP» are still deductible in calculating employment income. In general, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income include the following:

a) *Employment expenses — In Quebec only, an employee may deduct employment expenses up to 6% of employment income with a limit of $750.*

b) legal expenses — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).

c) teacher's exchange fund — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

d) travelling expenses — incurred by an employee:

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance. The employee must include form T2200 signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. Commencing in 1988, these expenses are subject to a limit of $250 per month for interest and a maximum capital cost of $20,000. Effective September 1, 1989 these limits have been increased to $300 and $24,000 respectively. (Paragraph 8 (1) (j) «64»). (IT-272R) (See "Automobile Expenses" below).

e) dues and other expenses of performing duties.

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a»).

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (i) (iv) «68b»).

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

f) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan, may be deducted up to a maximum of $3,500 each year.

For years of pre-1990 service during which the employee was a contributor, the $3,500 is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1991 RRSP limit, an employee in 1991 may contribute up to $3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contribution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSPs. Undeducted past service contributions carry forward indefinitely, so that if you are already making $3,500 per year of current service contributions, you will not begin to deduct your past service contributions until you retire, and then you can deduct them at $3,500 per eligible year. However, a special exemption applying only to teachers *(employed by e.g. Her Majesty, school boards or universities)* will, for tax years ending after 1990 and before 1995, allow the taxpayer to make a $3,500 annual contribution in respect of years of past service even if he/she was a contributor to an RPP in the relevant years. (see Pension Reform for details);

g) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. (The court cases now insist this distance be determined straight-line, not by road.) Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2, IIMP 347-1 and form T1-M).

If the moving expenses are greater than the income

earned at the new location, *in the year of the move,* the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1991, when Revenue Canada, tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement, because it was clear he had to sell his home in a lower cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services.

h) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is $4000 *($4400 in Quebec)* for each eligible child under 7 years of age, or who has a severe and prolonged physical or mental impairment. For children over 6 but under 14 at any time in the year *the deduction is $2000 ($2200* in Quebec) *each.* In Quebec, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to $120 per week are claimable for a child *who is either* under 7 years of age at the end of the year *or is severely impaired;* and $60 per week in any other case. Attendance at hockey and similar schools also qualifies. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

An interesting decision was delivered *in 1989* by the Federal Court - *Trial* Division. The Taxpayer, Ms. E.C. Symes, claimed as business expense the costs of the nanny she employed to care for her children while she ran her law practice. The Crown contended that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The Court ruled in favour of the Taxpayer. *The Crown appealed this decision. On June 19, 1991 The Federal Court of Appeal allowed the Crown's appeal and denied the nanny expenses as a business expense. This case will apparently not be appealed.*

i) Self-funded leave of absence

A new regulation 6801 was issued on February 4, 1988 to exempt certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The new regulations basically provide that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that:

(1) no more than 33 1/3 per cent of the employee's salary may be deferred;

(2) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral;

(3) throughout the period of leave the employee is not employed elsewhere; (the employee may during the period continue to receive reasonable fringe benefits); and

(4) the employee must return after the period of leave to his employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee in the year it is earned.

j) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks *or convertible titles* purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, *the convertible titles* or 10% of his earned income. A particularly interesting feature is the permanent tax savings if the stocks *or titles* are left at least two years in the Plan. Stocks *or titles* will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him for safe keeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction. *The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than $250 million) and 25% if issued by a medium size corporation.*

Registered Retirement Savings Plan Contribution

k) This subject is referred to separately in the index because of broadly based interest. *As mentioned previously this long awaited pension reform legislation received Royal Assent on June 27, 1990. Comments follow with respect to its application to 1991 and subsequent years.* Allowable amounts *reduce* net income. After 1990 the absolute dollar limits will increase as follows under pension reform: for 1991 to $11,500; for 1992 to $12,500, for 1993 to $13,500; for 1994 to $14,500; for 1995 to $15,500, after which the limit will be adjusted for inflation. The 20% limit will reduce to 18% of earned income. These limits (which will reach $15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a RPP. The adjustments will be based on the prior year. Employers will be required to report each individual's Pension Adjustment to Revenue Canada which will then be able to report the RRSP limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward to increase an individual's annual limit in the future for up to seven years. (Please refer to additional comments on pension reform following this section on RRSP's).

It is worth mentioning that as an alternative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be noted that if you contribute to your spouse's RRSP, any withdrawals within two years of contribution are included in your income. (There is also an interim measure, discussed below under Pension Reform allowing an individual to contribute an additional $6,000 per year to the spouse's RRSP). (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1, 931.3, 931.4, 931.5»). Interest on funds borrowed after November 12, 1981 to contribute to RPPs and RRSPs is not *deductible.* Taxpayers who contribute their own savings to these plans will be unaffected.

If an individual has received a retiring allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section.

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

— an annuity for life,
— an annuity for a fixed term to age 90, or
— a registered retirement income fund (RRIF), out of which payment will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term annuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

Individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from an RRIF. Payments from a RRIF may now start at any time after purchase.

Pension reform

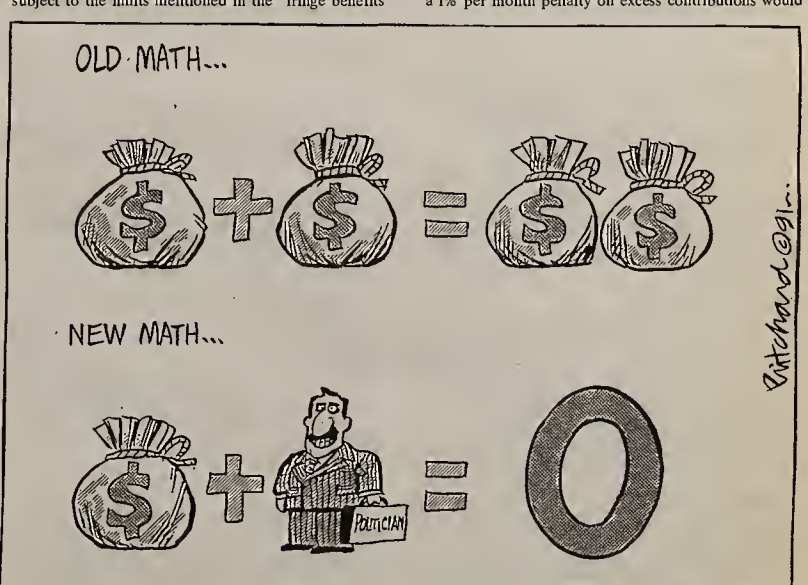
The major change *caused by the rules enacted on June 27, 1990* was to increase the tax-assistance limits for all types of pension plans. A taxpayer would be able to make a higher contribution or have a higher contribution put into the plan by his/her employer with either the employee or the employer receiving the full tax deduction for these contributions.

These new limits will impact particularly on money purchase *pensions* (or defined contribution pensions as they are sometimes called). For defined benefit pensions, any contributions required to fund the plan would continue to be deductible.

Another change *is* to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation will be required. This pension adjustment will be based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The actual calculation will be done by the federal government from information supplied by the employer. The taxpayer should receive a notice towards the end of the calendar year indicating the amount of RRSP room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP).

To ensure some equality, even individuals in a defined benefit pension which provides the maximum benefit will still have $*1000* of RRSP room.

Also, taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as is the case under the current system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. *Another new provision* allows an individual to contribute up to $8,000 in excess of his/her limits, and while he/she does not get a tax deduction for the contribution, interest thereon accumulates tax-free. However, this $8,000 was intended as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his RRSP limits. Apart from the "cushion", the normal rules which impose a 1% per month penalty on excess contributions would



apply, so many tax advisors recommend not using the lifetime overcontribution, except as intended as a "cushion".

While many of the changes are quite technical in nature, it is worth noting that the reporting by employers of PA's will be first required as part of the T-4 reporting process in February 1991, based on pension accruals for 1990. As for the maximum contribution limits, the new schedule is as follows:

Year	Money Purchase Limit	RRSP Limit
1990(a)	$ 3,500	$ 7,500(b)
1991	12,500	11,500(c)
1992	13,500	12,500
1993	14,500	13,500
1994	15,500	14,500
1995	15,500(indexed)	15,500

(a) The dollar limits for 1990 are limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, *earned income does not include pension income.*

(b) This limit is reduced to $3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plan (DPSP's), where a contribution was made in the year. The special provision for a transfer of up to $6,000 of pension income to a spousal RRSP will continue for 1989 to 1994.

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA for the preceding year. The carryforward of unused RRSP room to a subsequent year will first apply in 1991.

SCHOLARSHIPS AND GRANTS

Scholarships, fellowships, bursaries, and prizes

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of $500 must be included in income. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting in a total deduction of $1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants and expenses

As mentioned above, the aggregate of the bursary-type awards received in a year is eligible only for the $500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) «312h») and the $500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada, Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the **primary purpose** is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university.

A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his/her work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowsbip, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical Leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years), from his fellowship, as well as the total amount of his research expenses from his research grant.

SABBATICAL LEAVES

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

Residency

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal property and social ties:

Dwelling Place. "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependants. "If a married individual leaves Canada, but his spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc....) or social ties (e.g. club memberships, etc....) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

a) provincial hospitalization and medical insurance coverage;

b) a seasonal residence in Canada;

c) professional or other memberships in Canada (on a resident basis); and

d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. (Section 122.3). Since 1984, an employee may be granted an income-tax reduction of up to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of $80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activites. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

Research expenses during sabbatical

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals — Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.

Sabbaticals — Non-residents of Canada — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, (IT-75R2, paragraph 35). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had

previously become a non-resident of Canada in a previous year if:

a) the work is performed outside Canada, and

b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer.

A discussion of the tax treatment of non-resident investment and rental income will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in his/her new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his Canadian residency should consider his/her rights to claim a tax credit for Canadian income taxes under the tax laws of his/her new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

0

BUSINESS INCOME

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. *Such individuals will want to become familiar with the new GST rules which may apply to this business activity (See preface note #7).*

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).

b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.

c) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide.

Many universities enter into separate contracts with teachers for the above mentioned supplementary

Shoe

I NEED TO CALL MY STOCKBROKER, BILLIE SOL WRIGHTOFF, ABOUT SOME FINANCIAL PLANNING.
HELLO, BILLIE SOL?.. LISTEN, WILL I HAVE ENOUGH MONEY TO RETIRE AT 65?
I KNOW YOU LIKE TO START THE DAY WITH A BIG LAUGH,
BUT THAT WAS NOT IT.

services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or UIC on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». *Some* universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when his/her annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he/she is required to make quarterly installment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calculation of "Net Income"). (Subsection 156 (1) «1026»).

Fiscal year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, *1991*. The income for the twelve months ending January 31, *1991* will not be reported by the taxpayer until he/she files the *1991* income tax return, in spite of the fact that 11/12ths of the business income was earned in *1990*. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period").

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected. While the selection of a short initial business year has the desired effect of limiting tax it should be remembered that a return to employment can create, in effect, two years income in one with the possibility of higher rates and tax payable.

But the taxpayer if he/she so elects, may consider the fiscal period in which he disposed of his business to have ended at the time it would have otherwise ended if the taxpayer had not disposed of his business during the fiscal period.

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, I50, I52»).

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 80% of actual cost. One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circumstances and laid out to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Home Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these new criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred.

b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts it to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R3, paragraphs «35, 36 and 37»). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R3 paragraph «38»). Please refer to the comments which follow under "Capital gains exemption".

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost". (See example below under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards

as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchase before September 1st 1989 is limited to $250 per month and $300 per month for a car purchased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada has imposed a maximum value of $20,000 including sales tax. Lease payments are restricted to the least of the payment, $600 per month ($650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that $20,000 is to 85% of the list price including sales tax. This maximum was also increased to $24,000 for acquisitions after August 31, 1989.

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

New sections 13(2) and 20(16.1) for 1988 require each auto purchased for an amount exceeding the maximums to form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1989 for	$15,000
Capital cost allowance for 1989	
30% of $15,000 X 1/2	2,250
Undepreciated capital cost	
December 31, 1990	12,750
Capital cost allowance for 1990	
30% of $12,750	3,825
Undepreciated capital cost	
December 31, 1990	8,925

If we assume the vehicle was sold or traded in 1991 for $6000 the loss of $2925 may be deductible as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1991 the replacement vehicle cost $25,000 including tax. The deduction for 1991 is 1/2 (half year rule for new assets) x 30% x $24,000 or $3600.

A statement of automobile expenses for 1991 might consist of the following:

Operating expenses	
Gasoline	$2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	$5,280
Capital cost allowance (excluding any potential terminal loss)	$3,600
Total	$8,880
Kilometres travelled	
Old car — odometer reading when sold	64,000
— odometer reading January 1, 1991	53,000
Kilometres — old car	11,000
New car — odometer reading December 31, 1991	11,200
Total kilometres — both cars	22,200
Cost per kilometre — 40 cents ($8,880 / 22,200)	
Total business use of automobile for the year	3,000 km
Automobile expense claim — 3,000 x .40	$1,200

For those registered for GST, tax paid on these business expenses will qualify for an input tax credit.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" above).

The following statement is a typical example:

Income Statement for the Year Ending December 31, 1991

Income — professional fees earned	$14,000
Expenses	
Office (see statement re qualification)	1,435
Stationery and supplies	250
Books and periodicals	200
Professional society fees	460
Automobile (see above)	1,200
Capital cost allowance — furnishings	480
Total	$4,025
Net professional income	$9,975

Statement of office expenses

Realty taxes	$2,000
Interest on mortgage	7,600
Insurance	200
Heat	800
Telephone	250
Water	175
Light	455
Total	$11,480
One-eighth	$ 1,435

(Assuming that the office occupies one room of average size in an eight-room house).

Statement of capital cost allowance — furnishings and equipment

Class 8 — 20%	
Undepreciated capital cost	
January 1, 1991	$ 2,000
Purchase — electric typewriter	850
	$ 2,850
Less proceeds of *sale* of old typewriter	50
December 31, 1990	$ 2,800
Capital cost allowance for 1991	
20% of 2,000	$ 400
20% of (850 - 50)/2	80
	$ 480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Taxation of artists, writers and musicians

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes.

Artists, writers and musicians should also refer to IT-311 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3RI) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (l)(p), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

Significant tax advantages may be obtained by incorporating a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates ranging from 24% to 51%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the $500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation.
(See comments below on Capital Gains Exemption). The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

Personal Service Corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporations are for the wages, salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

Business Investment Losses

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact it was dormant for 24 months.

MISCELLANEOUS

Capital gains exemption

Each individual has a cumulative life time exemption of $100,000 available to offset capital gains. The exception to this is the case of the family business or family farm where *an additional* exemption of $400,000 may be available. It should be noted that these figures offset gross capital gains and not the net amount after deducting the tax exempt portion. Tax reform has increased the *percentage* of gross capital gains which must be added to income from the 1987 level of 50% to 66 2/3% for 1988 and 1989 and 75% thereafter.

Starting in 1988 the capital gains exemption cannot be claimed except to the extent that net taxable capital gains (capital gains less capital losses) exceed the taxpayer's cumulative net investment loss (CNIL). CNIL is defined as the excess of a taxpayer's investment losses over investment income. This has the effect of denying the exemption until such time as the taxable capital gains exceed CNIL.

Cumulative Net Investment Losses (CNIL)

Because the government does not wish to allow capital gains to remain untaxed while permitting the deduction of interest expense on carrying such investments, this concept of CNIL was introduced. Your CNIL account consists of net lifetime losses from passive investments as follows:
a) amounts deducted in computing property income (interest costs and carrying charges). Property in this context includes securities which normally provide interest and dividends as well as rental properties.
b) property losses net of gains (rental losses etc.)
c) limited partnership losses net of gains
d) 50% of natural resource exploration and expense deduction net of profits.

As this CNIL amount is cumulative from 1988, it is an important calculation if you ever wish to claim the capital gains exemption. Revenue Canada provides form T936 for the calculation and readers may wish to update it annually to be certain of this exemption.

Alternative minimum tax

Alternative minimum tax measures were introduced effective in 1986. This measure represents an attempt to

ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a $40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985.

Real estate

Tax reform has sounded the death knell for MURBs. The capital cost allowance deduction on any certified MURB acquired after June 17, 1987 is subject to the ordinary rental loss restriction in that, in aggregate, a rental loss may not be created or increased by CCA. While the programme had terminated at the end of 1981, some MURBs could be acquired from an earlier purchaser. Existing owners at June 17, 1987 may claim CCA to create or increase a rental loss which could be applied against income from other sources until 1993. New owners may not.

Farms

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has, however, decided to consult further with farm groups before implementing changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the $500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

Works of Art

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

Interest Expense

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses". Where the individual is actively engaged in the business such losses will be business rather than investment losses.

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

With a few minor exceptions, dividends, interest, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his/her District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his/her investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

Canadian departure tax

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) 242-247). Exemptions and elective provisions exist and should be investigated.

Canadian rental income

Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1 (a) The taxpayer may arrange with an agent, or his/her tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1 (b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon reoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at $10,000 on September 1, 1990 under a lease running from September 1, 1990 to August 31, 1991. He would be entitled to claim capital allowance of $1,000 (1/2 of 20% of $10,000) from rental income received during the period of September 1, 1990 to December 31, 1990. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1991 turns out to be greater than $9,000 ($10,000 minus capital cost allowance of $1,000), then any excess of market value over $9,000 will be recaptured in 1991. If the fair market value should exceed $10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1990. The teacher will be entitled to no capital cost allowance for 1991 in any event since property was not in use as a business asset on December 31, 1990.

The above example assumes that the teacher had a cash profit (income before CCA) of at least $1,000 during the period from September 1, 1990 to December 31, 1990. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (see subsequent discussion on "Election under subsection 45 (2) «284»" for further detail).

2. As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under 1(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See form T-776, Statement of real estate rentals).

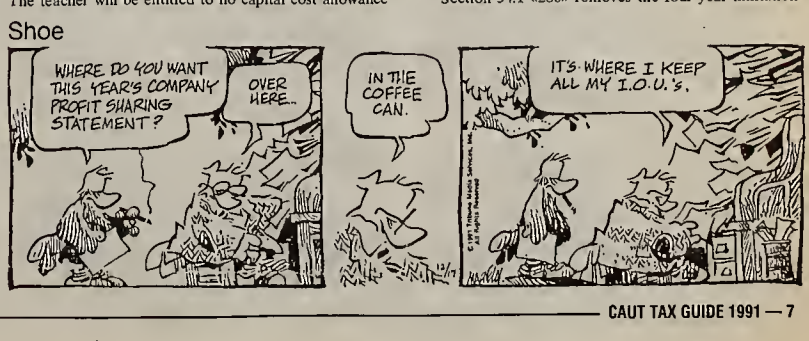
Election under subsection 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquistion as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation

Shoe



referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

(d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his /her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of September 20, 1991.

Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Czechoslovakia, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia, Luxembourg, Malaysia, Malta, Mexico*, Morocco, Netherlands, New Zealand, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Singapore, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, U.S.S.R. and Zambia.*

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of July 9, 1990.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

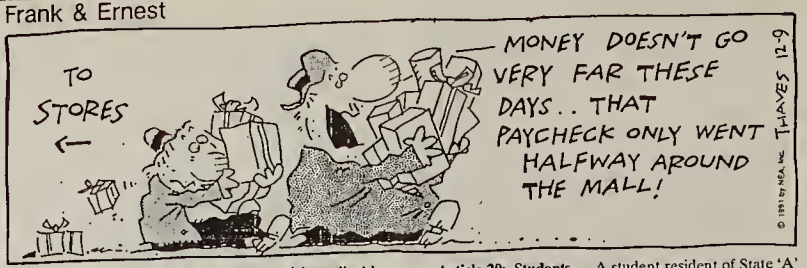
Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in

Frank & Ernest



paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his/her resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services sball be taxable only in State 'A' unless he/she has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and

b) the remuneration is paid by an employer who is not a resident of State 'B', and

c) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 68R2, as well as the applicable treaty.

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Foreign Taxation

This section deals with specific and unique articles in conventions with some of Canada's major trading partners. In this issue of the guide we have removed the sub-sections dealing with the conventions with ftaly and Japan. Readers requiring this information may refer to the 1990 guide. We have, this year, included sub-sections in respect of the United Kingdom and France.

1. **The United States**

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuitics: on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a) the remuneration is not more than $10,000 (U.S.) or

b) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the OECD Model Convention.

2. **The United Kingdom**

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

Article XIV — Professional services: (See Article 14 of the Model Convention above). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from his Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he shall not be taxed on his U.K. source income by Canada, but will possibly be taxed thereon by the U.K.

Article XV — Dependent personal services: (See Article 15 of the Model Convention above). ff the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail: a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and, b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

Article XVIII — Government service: (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article XIX — Students: The provisions of Article 20 of the Model Convention apply (see above).

3. **France**

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he/she has his/her home or principal place of abode in France. The "home" will be where his/her family normally lives and his/her principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV — Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV — Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him/her.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than a total of 183 days in any 12-month period and the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France.

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX — Students: Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII — Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty, is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income were taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the persoo shall be considered resident.

4. **Germany**

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981. It was ratified on September 23, 1983. The following provisions will affect taxation of teachers visiting between Canada and Germany.

Article 14 — Independent Personal Services: Income from professional services which includes independent scientific, literary, artistic, educational or teaching activities will only be taxed in Germany if the individual has a fixed base (eg., office) regularly available to him/her in Germany for the performance of his/her duties.

Article 15 — Remuneration for dependent personal services: employment income earned by a Canadian may be taxed in Germany if the activities are performed in Germany. It will not be taxed in Germany, however, if the Canadian resident is not in Germany for more than 183 days in the fiscal year and he/she is paid by a Canadian resident who bears the cost.

Article 19 — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada, one of the provinces, a local authority or an instrumentality thereof. This exemption applies to non-business activity. "Instrumentality" is not mentioned in the OECD Model and is defined as "any agent or entity created or organized by the Government ... in order to carry out functions of a governmental nature." This Article exempts from German tax any Canadian resident who performs services in Germany for Canada or a Province of Canada unless the taxpayer is resident in Germany and is not a Canadian national. The reverse applies to Germans working in Canada.

Article 20 — Students: a full time student in Germany from Canada is exempt from German tax on payments to him/her from persons in Canada for his maintenance or education.

Article 23 — Relief from double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is of all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion).

The treaty negotiated with West Germany now applies to unified Germany. However, it is expected that it will take a few months before the tax systems of the five new German states are synchronized.

OBJECTIONS/PENALTIES

Notices of Objection and Appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment (see Preface Notes regarding the Fairness Package). The notice should be made in duplicate on the prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

Penalties

Penalties imposed for late filing, tax evasion and similar offences are now greater under new rules imposed by tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

General Anti-Avoidance Rules

Tax reform has provided rules intended to restrict abusive avoidance transactions while not affecting "legitimate commercial and family transactions". Most taxpayers will not be affected unless they engage in abusive tax planning.

Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

(1) — Fair treatment in all dealings with National Revenue Taxation means important rights to:
- — information
- — impartiality
- — courtesy and consideration
- — presumption of honesty

(2)— Fair treatment under the constitution and laws of Canada includes important rights to:
- — privacy and confidentiality
- — independent review
- — an impartial hearing before payment
- — You are entitled to every benefit allowed by the

law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

FINAL NOTE

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: **Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office.** Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to **Robertson & Hill 613-*236-0559*.** Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows, exclusive of GST:

Partners — $125 per hour
Managers — $60 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the Ecole des Hautes Etudes Commerciales (Montreal). The French translation of the revised English version was done by Laurent Lupien.

Readers of this guide should note that the material presented herein is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained.

PROFESSIONAL MOBILITY UNDER U.S. FREE TRADE AGREEMENT

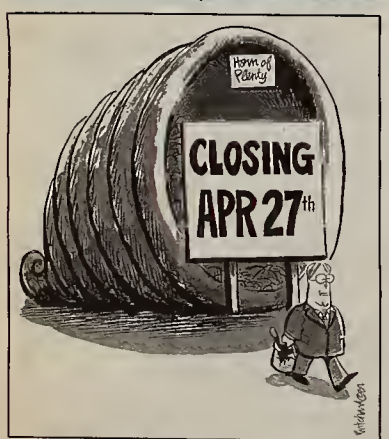
The Canada/United States Free Trade Agreement (FTA) became effective on January 1, 1989. One of the objects of the agreement is to facilitate the movement of business people including professionals, in order to improve the environment for investment, trade, and services. While free trade does not change the taxation of visitors to the US we believe that readers will be interested in a synopsis of available visas to the business or professional visitor. Under the FTA, business travel to the USA is broken down into the following categories to which different visas apply:

(1) Business Visitor — B1 visa

No receipt of salary or payment (not a work visa). There is no requirement to apply at a consulate, one merely submits a letter to the immigration officer at the point of entry with proof of citizenship, evidence that remuneration derives entirely from a Canadian source, a description of your purpose, and evidence that you will be engaged in a permitted activity (which includes university or college teaching).

(2) Temporary entry as a professional — TC and H-1 visas

The TC visa generally requires a bachelor's degree or equivalent although for librarians a masters degree is required. Equivalency requires up to five years experience. Receipt of renumeration is permitted. The TC visa is for an initial period of one year and is renewable while the H-1 visa is for an initial term of up to three years and can be renewed for an absolute maximum of six years. The TC visa requires a letter of offer from the prospective employer. The visa can be obtained in one day at a point of entry. The H-1 visa takes somewhat longer to obtain. Both cost $50.00



NOTE: Readers are advised to check at the point of entry well before departure to verify requirements. These notes are for guidance and general information only. There are two further visas for non-immigrant workers — the H-2 and H-3 visa. The H-2 is a temporary workers visa to enable the fulfillment of a specific contract. The H-3 visa covers trainees. The FTA also provides for visas for traders and investors for Canadian citizens. These E visas are new and may even be obtained by companies owned by a single investor.

1991

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0		17%
$ *28,784*	$ *4,893*	26%
$ *57,568*	$ *12,377*	29%

Note: For *1991* there is a *5%* surtax of *basic* federal tax payable after deducting personal and dividend credits, plus a second surtax of *5.0%* on basic federal tax in excess of $ 12,500.

COMPARATIVE PROVINCIAL RATES

(% of Basic Federal Tax)
1991

Newfoundland	*62.0*	Saskatchewan	50.0*
P.E.I.	58.0*	Alberta	46.5*
Nova Scotia	*59.5**	British Columbia	51.5
New Brunswick	60.0	N.W.T.	*44.0*
Quebec (see below)			
Yukon	45.0		
Ontario	*53.0**	*Non-Residents*	*52.0***
Manitoba			52.0*

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.
** Extra Federal tax *in lieu of provincial tax*

QUEBEC INCOME TAX RATES

1991

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	—	16%
$ 7,000	$ 1,120	19%
$ 14,000	$ 2,450	21%
$ 23,000	$ 4,340	23%
$ 50,000	$ 10,550	24%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax.

PERSONAL TAX CREDITS

REDUCTION OF TAXES PAYABLE
(FEDERAL AND PROVINCIAL, 1991)

	QUEBEC*	OTHER PROVINCES**
BASIC PERSONAL	*$1984*	*$ 1591-1783*
MARRIED	*1830*	*1326-1486*
DEPENDANT — FIRST 2 UNDER 19 =	*526*-FIRST	
	463-SECOND	*103-115*
— ALL OTHERS	*524*	*206-230*
— OVER 19 OR INFIRM	*1283*-MAX.	*390-437*
AGE EXEMPTION	*941*	*858-962*
MENTAL/PHYSICAL IMPAIRMENT-SELF	*941*	*858-962*
EDUCATION	*590*	*122-137*
CPP/QPP/UIC/& TUITION	***	25-28%
PENSION INCOME	*370*	*253-284*
CHARITABLE DONATIONS — FIRST $250	***	25-28%
— EXCESS		43-48%
MEDICAL EXPENSES — OVER 3% OF NET INCOME	35%	25-28%

*Dependent upon provincial tax rates

**All credits for dependants are reduced by 20% of net income

***For Québec these are deductions from income

Les renvois à la Loi de l'impôt du Québec ont été ajoutés ou corrigés par le professeur James Drew des Hautes Études Commerciales (Montréal). Compte tenu du contexte *juridique* ce dernier s'assure aussi que la traduction française *représente* l'esprit et la lettre de la Loi de l'impôt sur le revenu.

La traduction française de la version révisée anglaise est l'oeuvre de Laurent Lupien, B.A.,B.Comm.

Les lecteurs de ce Guide doivent prendre note que la matière présentée dans celui-ci est formulée en termes généraux. Les circonstances précises quant à la situation fiscale de tout particulier doivent également entrer en ligne de compte, et par conséquent, nous sommes d'avis qu'il ne faut prendre aucune mesure uniquement en se fondant sur les renseignements donnés dans le présent Guide et que dans plusieurs cas on doit obtenir les conseils de professionnels.

DÉPLACEMENT PROFESSIONNEL EN CONFORMITÉ AVEC L'ACCORD DE LIBRE-ÉCHANGE

L'accord de libre-échange entre le Canada et les États-Unis est entré en vigueur le 1er janvier 1989. L'un des buts de cet Accord est de faciliter le déplacement des gens d'affaires, y compris les professionnels, afin d'améliorer *le milieu ambiant* en ce qui a trait aux placements, aux échanges et aux services. Bien que le libre-échange ne modifie pas l'imposition des visiteurs aux États-Unis nous pensons que les lecteurs s'intéresseront à un synopsis des visas accessibles au visiteur pour fins d'affaires ou de profession. En vertu de l'ALE les voyages d'affaires aux État-Unis sont répartis selon les catégories qui suivent et auxquelles correspondent certains visas:

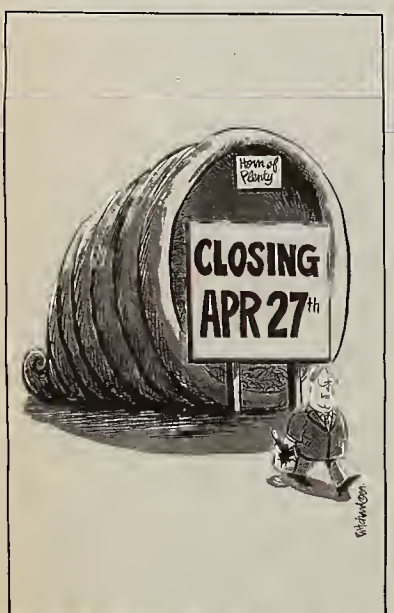
(1) Visiteurs d'affaires Visa B-1

Sans réception de salaire ou paiement (n'est pas un visa de travail). Il n'y a pas d'exigence lors de la demande à un consulat. On présente tout simplement une lettre à l'agent d'immigration au point d'entrée avec une preuve de la citoyenneté, *une preuve que la rémunération découle en entier d'une provenance canadienne*, une description du motif d'entrée et la preuve que vous vaquerez à une activité permise (ce qui comprend l'enseignement à un collège ou à une université).

(2) Entrée provisoire en tant que professionnel Visas TC et H-1

Le Visa TC exige en général un baccalauréat ou un diplôme équivalent bien que pour les bibliothécaires, on exige une maîtrise. L'*équivalence* peut *exiger* jusqu'à cinq ans d'expérience. *Il est permis de recevoir une rémunération. Le visa TC vaut pour une période d'un an et il est renouvelable.* Le visa H-1 vaut pour un premier séjour allant jusqu'à trois ans et il peut être renouvelé pendant une période absolue de six ans. Le visa TC exige une lettre d'offre du futur employeur. Le visa peut s'obtenir en une journée à un point d'entrée. Il faut plus de temps pour obtenir le visa H-1. Ces deux visas coûtent 50 $ *chacun.*

REMARQUE:On conseille aux lecteurs de s'adresser à l'agent du point d'entrée bien avant leur départ pour vérifier les exigences à remplir. Ces notes sont à titre de renseignements et d'orientation uniquement. Il y a deux autres visas pour les immigrants non-travailleurs,les visas H-2 et H-3. Le visa H-2 est un visa provisoire de travailleur qui permet de remplir un contrat précis. Le visa H-3 porte sur les stagiaires. L'ALE prévoit également des visas pour les commerçants et les investisseurs qui sont citoyens canadiens. Ces visas E sont nouveaux et peuvent même être obtenus par des sociétés qui sont la propriété d'un seul investisseur.



TAUX DE L'IMPÔT FÉDÉRAL SUR LE REVENU

1991

$ Revenu imposable	$ Impôt fédéral de base	% Taux marginal sur l'excédent
0	-	17%
28 784	*4 893*	26%
57 568	*12 377*	29%

Remarque: Pour *1991*, il y a une surtaxe *sur l'impôt fédéral de base* de 5% à payer après la déduction des crédits personnels et de dividendes plus une seconde surtaxe de 5% sur l'impôt fédéral de base qui dépasse 12 500 $.

TAUX PROVINCIAUX COMPARABLES

(% de l'impôt fédéral de base)
1991

Terre-Neuve	*62,0*	Saskatchewan	50,0*
I.-P.-É.	58,0*	Alberta	46,5*
Nouvelle-Écosse	*59,5**	Colombie-Britannique	51,5
Nouveau-Brunswick	*60,0*	Territoire du N.-O.	*44,0*
Québec(voir ci-après)		Yukon	45,0 –
Ontario	*53,0**	Non-résidents	52,0**
Manitoba	52,0*		

*Ces provinces prélèvent chacune une surtaxe, en général sur les paliers supérieurs de revenu. *Pour établir avec précision votre surtaxe provinciale, vous devez consulter le guide fiscal approprié de Revenu Canada pour chaque province.*
**Impôt fédéral supplémentaire *en remplacement des taxes provinciales.*

TAUX DE L'IMPÔT DU QUÉBEC SUR LE REVENU

1991

$ Revenu imposable	$ Impôt *fédéral* de base	% Taux marginal sur l'excédent
0	-	16%
7 000 $	1 120 $	19%
14 000 $	2 450 $	21%
23 000 $	4 340 $	23%
50 000 $	10 550 $	24%

Remarque: Les contribuables du Québec reçoivent un abattement de 16,5% de l'impôt fédéral de base.

CRÉDITS PERSONNELS D'IMPÔT

DIMINUTION DE L'IMPÔT A PAYER (1990: FÉDÉRAL ET PROVINCIAL)

	QUÉBEC**	AUTRES PROVINCES*
Personnel de base	1984 $	*1591-1783 $*
Marié	*1830*	*1326-1486*
Personne à charge — 2 premiers moins de *19* ans	*526* premier	
	463 deuxième	*103-115*
— tous les autres	*524*	*206-230*
— plus de *19* ans ou handicapé	*1283* max.	*390-437*
Exemption d'âge	*941*	*858-962*
Infirmité physique, mentale: soi-même	*941*	*858-962*
Education	*590*	*122-137*
RPC-RPQ, A-C. frais scolaire	***	25-281
Revenu de pensions	370	253-284
Dons de charité- Premiers 250 $	***	25-281
Excédent		43-481
Frais médicaux — supérieurs à *3*% du revenu net	35%	25-281

LÉGENDE

* Assujettie aux taux d'impôts provinciaux

** Tous les crédits pour les personnes à charge sont diminués de 20% du revenu net

*** Pour le *Québec*, ce sont des déductions du revenu

Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux États-Unis ne sont pas imposables aux États-Unis, sauf lorsque le professeur a un *«établissement stable»* qui est ordinairement disponible aux États-Unis et à laquelle le revenu est attribuable.

Le professeur qui veut *se prévaloir d'un* congé sabbatique aux États-Unis pourra probablement se classer comme étudiant (visa "F") ou comme visiteur relevant d'un programme d'échange éducatif ou culturel (visa "J"). Le professeur qui est dans une de ces catégories peut exclure de son revenu imposable aux États-Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la rémunération des services accomplis aux États-Unis sera normalement assujettie à l'impôt américain bien que l'employeur se trouve à *l'extérieur des États-Unis.*

Lorsque le candidat à un grade dans une université des États-Unis reçoit une bourse, *la valeur* de celle-ci peut être exclue du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail *exigé en tant que condition de la bourse* est imposable à moins que tous les candidats au grade en question *rendent* des serviees semblables. Lorsque le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure *où* elle dépasse 300 $ par mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de 300 $ n'est accordée que lorsque la subvention provient d'un gouvernement étranger, d'un organisme à but non lueratif exempt de l'impôt sur le revenu des États-Unis, du gouvernement ou d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme international ou d'un organisme éducatif ou culturel à earactère binational ou multinational selon le" Mutual Edueational and Cultural Exchange Act" de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consécutifs, après lesquels la somme totale de la bourse devient imposable aux États-Unis.

Règles dérogatoires

Les dispositions ci-dessus de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale canado-américaine.

Dispositions du nouveau traité, conelu en 1984, intéressant les professeurs:

Article IV — résidence: suit de près l'Article 4 de la convention modèle de l'O.C.D.E. Dans les cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV — services personnels autonomes: ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribués à une base fixe ordinairement disponible dans l'autre pays.

Article XV — serviees personnels à titre de salarié: ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le eas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux États-Unis lorsque:

a) la rémunération ne dépasse pas 10 000 $ (*É.U.*), ou

b) il ne séjourne pas aux États-Unis durant plus de 183 jours au eours de l'année et la rémunération n'est pas payée par un employeur résident des États-Unis ou par l'entreprise, d'un employeur étranger, existant aux États-Unis.

Article XIX — service gouvernemental: le citoyen canadien ne paie pas l'impôt américain sur la rémunération de services de nature gouvernementale lorsque celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas lorsque le gouvernement exerce réellement une activité commerciale aux États-Unis.

Article XX — étudiants: voir l'article 20 de la convention modèle de l'O.C.D.E.

2. Royaume-Uni

Le nouveau traité intervenu entre le Canada et le Royaume-Uni est entré en vigueur le 17 décembre 1980. Il suit essentiellement la convention modèle de l'O.C.D.E. Certains des articles ont des effets rétroactifs à 1976, mais cela ne concerne aucun des articles dont il est question ci-après.

Article XIV — services professionnels: (Voir Article 14 de la convention modèle ci-dessus). Le revenu gagné au Royaume-Uni par un résident du Canada dans le cadre d'un contrat d'entreprise est sujet à l'impôt canadien, sauf si le visiteur a une base fixe au R.-U. Si ce revenu est imposé par le R.-U., le visiteur peut alors déduire un crédit d'impôt étranger de son impôt canadien. Si le taux d'impôt du R.-U. est plus élevé que le taux canadien, seulement le moindre des deux est admis comme crédit par le Canada. Si le visiteur devient non-résident du Canada, le Canada n'imposera pas son revenu de source britannique, mais le R.-U. le fera peut-être.

Article XV — services personnels à titre de salarié: (Voir Article 15 de la convention modèle ci-dessus). Si l'emploi est exercé au R.-U. par un résident du Canada, le revenu peut être imposé au R.-U. Cependant, le salaire *provenant d'*un emploi continue d'être imposé au Canada seulement si les conditions suivantes existent:

a) le bénéficiaire est présent au R.-U. durant au plus 183 jours au cours de l'année civile.

b) la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident du R.-U. et

c) la rémunération n'est pas déduite des bénéfices d'un établissement permanent ou d'une base fixe que l'employeur possède au R.-U.

Article XVIII — service gouvernemental: (Voir Article 19 de la convention modèle ci-dessus). La salaire payé par le Canada à une personne présente au R.-U. seulement pour la prestation de services au R.-U. dans l'exercice d'une fonction gouvernementale n'est imposable qu'au Canada.

Article XIX — étudiants: Les dispositions de l'Article 20 de la convention modèle s'appliquent (voir ci-dessus).

3. France

La France *impose* le revenu mondial des personnes réputées être "domiciliées" (résident) en France. A domicile français celui qui a sa demeure ou son domicile principal en France. La "demeure" est celle où vit normalement sa famille et son domicile principal se trouve probablement en France s'il est présent durant plus de 183 jours au cours de l'année d'imposition. Ainsi, les professeurs en congé sabbatique en France durant une année peuvent être assujettis à l'impôt français sur leur revenu mondial, sous réserve des modalités de la convention fiscale canado-française.

La convention fiscale canado-française (1975) suit en substance la convention modèle de l'O.C.D.E.

Article IV — domicile fiscal: voir l'article 4 de la convention modèle qui précède.

Article XIV — services professionnels: l'article est presque identique à l'article 14 de la convention modèle. Le revenu tiré par un résident du Canada de services professionnels indépendants assurés en France n'est imposé qu'au Canada, sauf si l'intéressé agit à partir d'une base fixe, en France, qui lui est régulièrement disponible.

Article XV — services personnels à titre de salarié: le salaire gagné en France par un résident du Canada peut être imposé par la France sauf si l'intéressé séjourne en France durant au plus *un total* de 183 jours *au cours de toute période de 12 mois* et la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident de France et la rémunération n'est pas versée par un établissement permanent ou une base fixe dont dispose l'employeur en France.

Article XIX — services gouvernementaux: l'article suit de près la convention modèle. En général, les résidents du Canada qui assurent des services gouvernementaux en France pour le compte du Canada ne sont imposés que par le Canada.

Article XX — étudiants: Les Canadiens qui séjournent en France dans le seul but d'étudier ou de parfaire leur formation ne payent pas d'impôt en France sur les fonds d'entretien ou d'études reçus de sources extérieures à la France, qu'ils demeurent résidents du Canada ou qu'ils deviennent non-résidents.

Artiele XXIII — élimination de la double imposition: le visiteur eanadien en France peut être assujetti à l'impôt de France ou du Canada, mais il bénéficie d'un dégrèvement. Le Canada admet l'impôt à payer en France en déduction de l'impôt à payer au Canada à l'égard du revenu concerné, sous réserve des règles canadiennes normales qui limitent la déduction à l'impôt canadien sur le revenu.

La France exempte généralement de l'impôt français le revenu qui, à cause du traité, est imposé au Canada. Les dividendes, l'intérêt et certains autres types de revenus de sources canadiennes sont imposés en France, mais l'impôt canadien payé bénéficie d'un crédit. Les impôts à payer à la France sont calculés aux taux qui s'appliqueraient si tout le revenu était imposé.

Ainsi, done, le salaire sabbatique, les subventions de recherche et les bourses de recherche et d'études de source canadienne devraient être exemptés en France à cause de leur imposition au Canada. Les Canadiens de retour d'un congé sabbatique en France disent n'avoir eu à payer l'impôt français que s'ils ont touché des revenus de source française. La France, semble-t-il, pourrait peut-être imposer des revenus de source eanadienne tels que les dividendes et l'intérêt si l'intéressé a une demeure ou son domicile principal en France comme il est indiqué ci-dessus. Si le Canada et la France imposent tous deux un contribuable à titre de résident du pays, les règles de l'article IV de la convention doivent servir à déterminer le pays dont il faut le considérer comme résident.

4. Allemagne

Le Canadien présent en Allemagne durant plus de 183 jours au cours d'une année d'imposition peut être considéré comme un résident d'Allemagne et payer l'impôt sur son revenu mondial, sous réserve des dispositions du traité fiscal canado-allemand.

Un traité révisé a été signé le 17 juillet 1981. Il a été entériné le 23 septembre 1983. Les dispositions suivantes règleront l'imposition des professeurs canadiens en séjour en Allemagne et vice versa.

Article 14 — Services personnels autonomes: Les revenus provenant de source professionnelle, comprennent les activités autonomes scientifiques, littéraires, artistiques, d'éducation ou d'enseignement, seront taxés en Allemagne, en autant que le particulier puisse avoir accès à un lieu de travail fixe (exemple un bureau) ordinairement disponible pour lui en Allemagne pour l'accomplissement de ses activités.

Article 15 — rémunération de services personnels assujettis: Le revenu provenant d'un emploi gagné par un Canadien peuvent être imposés en Allemagne lorsque les activités en cause s'exercent en Allemagne. Ils ne le seront pas lorsque le résident canadien n'est pas en Allemagne durant plus de 183 jours au cours de l'année fiscale et lorsqu'il est payé par un résident canadien qui en défraie le coût.

Article 19 — service gouvernemental: les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égard de services assurés au Canada ou à l'une des provinces, une administration locale ou une "Mandataire" de celle-ci. "Mandataire" n'est pas mentionné dans le modèle OCDE et se définit comme "tout agent ou entité constituée" ou organisé par le gouvernement...afin d'exécuter des fonctions de nature gouvernementale. Cet article exempte de l'impôt allemand tout résident canadien qui accomplit des services en Allemagne pour le Canada ou une province du Canada, *à* moins que le contribuable soit un résident en Allemagne et non une personne de nationalité canadienne. L'inverse s'applique aux Allemands qui travaillent au Canada.

Article 20 — étudiants: un étudiant à plein temps canadien en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses études.

Article 23 — exemption de la double imposition: le Canada permet de déduire l'impôt allemand sur le revenu de source allemande de l'impôt canadien sur ce revenu, mais la proportion de la déduction ne peut dépasser celle du revenu allemand par rapport à tout le revenu. L'Allemagne n'impose pas l'ensemble du revenu de source canadienne imposé au Canada. Ainsi, le salaire sabbatique, les bourses d'études et de recherche et les subventions de recherche de source canadienne qui continuent généralement d'être imposés par le Canada durant le séjour en Allemagne ne sont pas imposés dans ce pays. L'intérêt, les dividendes, les loyers et les autres revenus de source canadienne peuvent être imposés en Allemagne, mais on accorde un crédit d'impôt allemand à l'égard des impôts canadiens payés.

Le nouveau traité suit le modèle de l'O.C.D.E. presque mot à mot quant aux *domaines* qui intéressent les professeurs. (Voir commentaires précédents).

Le traité négocié avec l'Allemagne de l'Ouest s'applique maintenant à l'Allemagne réunifiée. Toutefois, on s'attend à ce que s'écoulent plusieurs mois avant que les systèmes fiscaux des cinq nouveaux états allemands soient harmonisés.

OPPOSITIONS ET SANCTIONS

Avis d'opposition et appels

Le contribuable qui reçoit une cotisation qu'il n'accepte pas peut donner avis d'opposition dans les 90 jours de la date d'envoi de la cotisation (*voir notes préalables à l'égard des «dispositions équitables»*). L'avis doit être établi en double exemplaire sur le formulaire réglementaire qui peut s'obtenir de n'importe quel bureau de district de l'Impôt par demande téléphonique. L'avis doit porter un exposé des faits pertinents et des motifs d'opposition et le contribuable doit le signer.

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annulera, modifiera ou maintiendra la cotisation et avisera le contribuable par lettre recommandée de sa décision. Lorsque ce dernier n'est pas satisfait de la décision, il peut, dans les 90 jours de la date d'envoi de l'avis, en appeler à la Cour canadienne de l'impôt. Dans l'un ou l'autre cas, la cour examinera la cotisation et entendra le contribuable ou son représentant; ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annulera la cotisation. Le contribuable peut être représenté par lui-même ou par un représentant dans chaque cour mais à la cour fédérale toute représentation autre que par le contribuable doit parvenir d'un avocat.

A noter qu'il y a prescription trois ans après l'émission de l'avis de cotisation par Revenu Canada. La limite ne s'applique pas, évidemment, aux déclarations frauduleuses.

Pénalités

Les *pénalités* imposées pour les déclarations en retard, l'évasion fiscale et des offenses semblables sont maintenant plus élevées en vertu des nouvelles règles imposées par la réforme fiscale. En général, les pénalités plus élevées ne sont pas imposées pour les premières offenses mais elles s'appliqueront en entier aux récidivistes. En voici un exemple, la non production d'une déclaration pour la seconde fois sur une période de trois ans entraînera une double *pénalité* de 10 % de l'impôt non payé plus 2 % (au lieu de 1 % la première fois) par mois. La *pénalité* (au lieu de 5 % la première fois) maxima augmente donc de 17 % à *50* %.

Règles générales anti-évitement

La réforme fiscale a apporté des règles visant à restreindre les opérations abusives d'évitement. *Ces règles ne visent pas* "les opérations commerciales et familiales légitimes". La plupart des contribuables ne seront pas touchés à moins qu'ils ne s'engagent *dans une* planification abusive de l'impôt.

Déclaration des droits du contribuable

Revenu Canada a publié une Déclaration des droits du contribuable qui se résume ainsi:

1 — Un traitement juste dans tous vos rapports avec le Revenu national, Impôt, comporte des droits importants:
Renseignement
Impartialité
Courtoisie et prévenance
Présomption d'honnêteté

2 — Un traitement juste en vertu de la Constitution et des lois du Canada comporte des droits importants:
Protection et aspect confidentiel des renseignements
Examen autonome
Audience impartiale avant de payer

Vous avez droit à tous les avantages que vous accorde la Loi, c'est-à-dire, que vous avez le droit d'organiser vos affaires de façon à payer le minimum d'impôt exigé en vertu de la Loi. Vous êtes également en droit de vous attendre à ce que votre gouvernement administre les lois fiscales uniformément et les applique avec fermeté aux personnes qui évitent le paiement de leur part d'impôt établie selon la Loi.

DERNIER MOT

L'ACPU accueillera les demandes des associations locales et provinciales ainsi *que* de leurs membres touchant le financement de l'étude de nouveaux problèmes ayant trait à l'impôt sur le revenu qui *exigent* des éclaircissements quant à la pratique courante du ministère du Revenu national et qui intéressent les employés des universités. Il faudra adresser l'énoncé de ces problèmes et les questions à: Robertson & Hill, 328, rue Frank, Ottawa (Ontario), K2P 0X8 et en adresser aussi une copie à M. Robert Moore au bureau de l'ACPU. Robertson & Hill conseillera à intervalles réguliers l'ACPU au sujet de ces problèmes et une décision liée au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Les commentaires et la décision touchant le financement de l'affaire seront ensuite envoyés aux associations locales et provinciales.

Bien que l'ACPU ne puisse payer soit les consultations fiscales d'ordre particulier, soit les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire, celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPU), soit en plus celles qui se rattachent à des questions étrangères au contexte universitaire, on peut cependant s'adresser au bureau de Robertson & Hill *(613) 236-0559*. On est prié de s'identifier au bureau de Robertson & Hill comme faisant partie de l'ACPU. Le tarif obtenu par l'ACPU au bénéfice de ses membres est le suivant *à l'exclusion des frais*:

Associé fiscal — 125 $ l'heure
Gérants fiscaux — 60 $ l'heure

Résumé des avantages du statut de non-résident

Comme il est indiqué auparavant. Le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement encore considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

a) Le revenu de sources étrangères des non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

b) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux *marginaux* applicables aux résidents.

c) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Certains non-résidents (par exemple, les résidents des États-Unis) peuvent désenregistrer leurs régimes d'épargne-retraite canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents.

e) En devenant non-résident, le contribuable acquiert certaines options touchant les gains de capital de ses placements qui, *lorsqu'il* les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner la répercussion des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux canadiens de faire des recherches dans les pays *avec lesquels le Canada a signé un traité* sans payer d'impôts étrangers sur les subventions et les salaires sabbatiques. Certains des pays *exonèrent* aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étrangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent traitent certaines des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

TRAITÉS FISCAUX INTERNATIONAUX ET IMPOSITION À L'ÉTRANGER

Outre la convention fiscale Canada-Royaume-Uni et la convention fiscale Canada-États-Unis, voici la liste des pays avec lesquels le Canada a conclu des conventions fiscales au *20 septembre, 1991.*

Allemagne, Australie, Autriche, Bangladesh, Barbade, Belgique, Brésil, Cameroun*, Chypre, Corée, Côte d'Ivoire, Danemark, Égypte, Espagne, Finlande, France, Guyane, *les de la Trinité*, Inde, Indonésie, Irlande, Israël, Italie, Jamaïque, Japon, Kenya, Libéria*, Luxembourg, Malaisie, Malte, Maroc, *Mexique**, Norvège, Nouvelle-Zélande, Pakistan, Papouasie-Nouvelle Guinée, Pays-Bas, Philippines, Pologne, République populaire de Chine, République Dominicaine, Roumanie, Singapour, Suède, Suisse, Sri Lanka, *Tchécoslovaquie*, Thaïlande, Tunisie, U.R.S.S. et Zambie*.

Les conventions entre le Canada et les pays suivis d'un astérisque n'avaient pas été entérinées au *9 juillet 1990.*

La convention avec l'Afrique du Sud a été abrogée le 23 septembre 1985. Les dispositions de cette convention cessent d'être en vigueur au Canada pour toutes les années d'imposition finissant en 1986 et les années suivantes.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui établissent lequel des États contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent *normalement* un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de n'importe quel pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité prévalent sur la législation locale. Cette question est traitée à l'Article 23 de la convention modèle de l'O.C.D.E. mentionnée ci-après.

Crédit d'impôt canadien à l'égard d'impôts étrangers

Le professeur qui demeure un résident du Canada aux fins de l'impôt, même lorsqu'il est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la Loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens une somme à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. Règle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien sera imposé une fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étranger.

Imposition au Canada du salaire *gagné* lors d'un congé sabbatique

Comme il *a été* dit auparavant, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger moins de deux ans (IT-221R2). Même *lorsque* le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique lorsqu'il lui est versé par une université canadienne (*selon* l'alinéa 115 (2) (c) «1093d»). Selon Revenu Canada, une exonération de l'impôt canadien (Alinéa 115 (2) (e)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce
pas une activité d'employé. (Voir aussi IT-161R3, paragraphe 3)

Convention fiscale selon le modèle de l'O.C.D.E.

Les accords fiscaux du Canada revêtent en grande partie une forme reconnue internationalement. L'Organisation de coopération et de développement économique (O.C.D.E.) a adopté à Paris, le 29 avril 1977, une convention modèle

Frank & Ernest

permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.D.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a rénégociés récemment, suivent ce modèle. La page 12 de la Convention modèle renferme 30 articles répartis en sept chapitres qui traitent de la portée, des définitions, de l'imposition du revenu (articles 14, 15, 19 et 20 qui sont récapitulés ci-après et ajoutés à ce chapitre), l'imposition du capital, les méthodes d'élimination de la double imposition et *quelques dispositions spéciales à l'endroit de la rémunération des enseignants.*

La Convention modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4: résident — Les lois de chaque État contractant établiront le sens à donner à l'expression "résident" aux fins de l'impôt sur le revenu au sein de l'État. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un État uniquement parce qu'elle a un revenu provenant de sources de cet État ou un capital qui s'y trouve situé.

Lorsqu'une personne est classée comme résidente des deux États contractants, divers critères président à l'établissement de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile ordinaire et la nationalité. Lorsque ces critères ne suffisent pas, les deux États trancheront la question d'un commun accord.

Article 14: services personnels autonomes — Le revenu allant à un résident de l'État 'A' à l'égard de services professionnels ou autres services personnels autonomes n'est imposable que dans l'État 'A', sauf lorsque le résident dispose d'une base fixe qui lui est ordinairement disponible dans l'État 'B'. Dans ce dernier cas, l'État 'B' peut imposer le revenu comme étant attribuable à cette base fixe. L'expression "base fixe" n'est pas définie dans la Convention modèle, mais, selon Revenu Canada, ce peut être un "centre d'activité d'un caractère fixe ou permanent qui doit être ordinairement à la disposition de celui qui exerce les activités." En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la "base fixe". Les "services professionnels" comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales autonomes de même que les activités autonomes des médecins et autres "praticiens et techniciens".

Cette règle s'applique à ceux qui de façon périodique et pour leur propre bénéfice, donnent des cours, ou enseignent pour des salaires ou honoraires à l'extérieur du Canada. Cependant, on a porté à notre attention le fait qu'il n'est pas rare que des "Administrations trop zélés" puissent déduire des retenues d'impôt à même ces versements. Elles ne sont peut-être pas conscientes que le traité avec le Canada n'exige pas que les canadiens acquittent l'impôt. Dans ce cas, on exige que le contribuable canadien fasse une déclaration d'impôt des États-Unis pour récupérer l'impôt payé. Malheureusement, la question n'est pas aussi simple, les pouvoirs fiscaux étrangers, en général, exigent que les formulaires appropriés soient utilisés et remplis correctement. Ordinairement, ceci veut dire l'apport de conseils par des professionnels. Vu que la taxe n'a pas à être payée. Revenu Canada n'a pas l'obligation d'envisager un crédit, à déduire du revenu d'impôt payé à l'étranger, bien qu'il exige que le revenu soit déclaré et l'impôt canadien acquitté.

Article 15: services personnels assurés à titre de salarié — Le salaire allant à un résident de l'État 'A' à l'égard d'un emploi est imposable seulement dans l'État 'A', sauf lorsque l'emploi s'exerce dans l'État 'B', auquel cas l'État 'B' peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'État 'A' gagné dans l'État 'B' est imposable seulement dans l'État 'A' lorsque:

a) le bénéficiaire est présent dans l'État 'B' durant une période n'excédant pas 183 jours au cours de l'année financière.

b) la rémunération est payée par un employeur qui n'est pas un résident de l'État 'B'; et

c) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'État 'B'.

Article 19: service gouvernemental — Les salaires payés par l'État 'A' aux résidents présents dans l'État 'B' à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'État 'A'. Lorsque ces services sont assurés par des nationaux de l'État 'B' ou par des personnes qui ne sont pas devenues des résidents de l'État 'B' seulement pour assurer les services, les salaires ne sont imposés que dans l'État 'B'.

Article 20: étudiants — L'étudiant résident de l'État 'A' qui se rend dans l'État 'B' pour étudier ne paie pas d'impôt dans ce dernier sur les fonds d'entretien reçus de sources extérieures à l'État 'B', peu importe qu'il demeure un résident de l'État 'A' ou devienne un non-résident.

Dispositions générales

Les traités internationaux permettent à un État qui pratique l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres prescriptions de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les États contractants, les visiteurs doivent *acquérir une certaine connaissance* des lois et des pratiques fiscales locales. Cependant, les conséquences pratiques, lorsque le modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant conclu un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'Article 15. En outre, lorsque le modèle de l'O.C.D.E. est suivi, les subventions de recherche et les bourses de perfectionnement et d'études de source canadienne reçues à l'étranger par un canadien en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore réputé être résident du Canada ou conformément aux alinéas 115 (2) b) et b. 1) «1093 b) et c)»). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. D'autres genres de revenu peuvent être imposés ou non selon la législation locale et les dispositions du traité applicable.

Exemption spéciale de la rémunération professorale

La convention modèle ne renferme plus la disposition par laquelle un État permettra aux résidents d'un autre État d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministère des finances a déclaré que ce privilège ne figurera dans aucun traité nouveau ou rénégocié.

Les professeurs des pays qui suivent en visite au Canada seront soumis à une retenue fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration d'impôt sur le revenu. A la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissible à l'exemption du traité applicable. Ces commentaires s'appliquent aux conventions avec le Danemark,la Finlande, l'Irlande, la Norvège, les Iles de la Trinité et le Japon. Les personnes qui enseignent dans ces pays ou viennent au Canada en tant qu'enseignants en provenance de ces pays devront consulter avec soin la révision 1989 du Bulletin d'Interprétation IT68R2 de même que la Convention qui s'applique à leur cas.

Résidents de pays liés par traité enseignant au Canada

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professoral des résidents des États contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

Résidents canadiens enseignant dans les pays liés par traité

Les professeurs qui projettent d'enseigner dans d'autres pays devraient se renseigner à savoir *s'ils* peuvent être exemptés de la retenue fiscale et prendre des dispositions pour demander une exemption le cas échéant.

Le Canadien devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas nécessairement au Canada. Lorsqu'il demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, lorsqu'il devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'accord particulier du pays en question et son interprétation par le fisc local qui décideront *s'il* peut demeurer exempt de l'impôt dans le pays signataire de la convention après être devenu non-résident du Canada. Le professeur canadien devrait voir ce qu'il en est avant de contracter des engagements. Il *ou elle* devrait aussi retenir que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiscaux internationaux du Canada et qu'il pourrait y avoir des répercussions rétroactives.

Imposition étrangère

Cette section traite *de certains* articles particuliers et *de certaines conventions* avec quelques-uns des grands partenaires commerciaux du Canada; Dans cette livraison du guide nous avons enlevé les sections qui traitent des conventions avec l'Italie et le Japon. Les lecteurs qui veulent ces renseignements peuvent consulter le guide de 1989. Cette année, nous avons *inséré des sections auxiliaires qui portent sur le Royaume-Uni et la France.*

1. États-Unis

Certaines modalités d'une nouvelle convention fiscale canado-américaine sont entrées en vigueur à des dates différentes soit le 1er octobre 1984, quant à certaines réductions de la retenue fiscale à la source sur les dividendes, intérêts, redevances, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la convention antérieure et le 1er janvier 1986 quant aux cas qui comportent l'augmentation de l'impôt par rapport à la convention antérieure.

déduction pour gains en capital. Revenu Canada fournit le formulaire T936 pour en faire le calcul et les lecteurs voudront bien le tenir à jour chaque année pour connaître leur droit à l'exemption.

Impôt minimum de remplacement

L'impôt minimum de remplacement *a* été introduit en 1986. Cet impôt vise à s'assurer que tous les contribuables paient leur juste part *en impôt*. En raison des modifications apportées aux projets d'origine et d'une exemption de revenu de 40 000 $, il semble que ce nouvel impôt ne s'appliquerait qu'aux gains en capital, aux revenus versés dans des abris fiscaux et *lorsque* des sommes importantes ont été *transférées* à des régimes de retraite ou à un REER après 1985.

Biens immobiliers

La réforme fiscale a sonné le glas des 1RLM [immeubles résidentiels à logements multiples]. La déduction pour l'allocation du coût en capital sur tout 1RLM acquis après le 17 juin 1987 est assujettie à la restriction *concernant les pertes de loyers*. *Une* perte de location ne peut être créée ou augmentée *par* l' ACC. Bien que le programme ait été interrompu à la fin de 1981, quelques immeubles résidentiels à logements multiples, pouvaient être acquis d'un propriétaire précédent. Les propriétaires *en titre* au 17 juin 1987 peuvent réclamer l'ACC *pouvant* créer ou accroître une perte de location qui peut être déductible du revenu provenant d'autres sources jusqu'en 1993. Les nouveaux propriétaires ne le peuvent pas.

Fermes

Les fermes, ou l'exploitation de fermes, se sont avérées d'importants abris fiscaux depuis plusieurs années. Le Livre blanc sur la réforme fiscale proposait plusieurs changements. Entre autres, le Livre blanc proposait des modifications au calcul de la perte agricole et quant à l'utilisation de la comptabilité de caisse pour établir le bénéfice ou la perte agricole.

Cependant le gouvernement a décidé de consulter davantage les groupements agricoles avant de mettre en oeuvre ces changements. Néanmoins, pour les années d'imposition ultérieures à 1988, un rajustement au stock *est* exigé visant à réduire les pertes selon la comptabilité de caisse résultant d'un cumul des stocks. Toutefois des règles transitoires sont prévues à l'intention des entreprises agricoles actuelles.

Il y a encore des avantages importants à s'adonner à l'exploitation de fermes. Une entreprise agricole peut être cédée en respectant certaines règles, aux enfants du contribuable, par voie de "roulement". Lors de la vente, le vendeur peut réclamer une exemption de 500 000 $ en gains de capital. Le traitement fiscal des entreprises agricoles requiert l'aide d'un professionnel, en particulier lorsque l'investissement est considéré comme un abri fiscal.

Oeuvres d'art

Les oeuvres d'art peuvent procurer une déduction fiscale. Lorsqu'il en est fait don à une institution reconnue de charité, la pleine valeur au moment du don peut être réclamée en tant que don de charité (sans égard à la limite de 20%) et, dans la plupart des cas, sans devoir verser l'impôt sur les gains en capital (résultant de l'augmentation de la valeur par rapport au prix d'achat). Lorsque le don n'est pas admissible à ce traitement en vertu de la Loi sur l'importation et l'exportation des biens culturels, le contribuable peut, néanmoins, y trouver avantage en vertu du fait qu'il ou elle peut choïsir un prix de cession se situant entre le coût et la valeur marchande pour les dons de biens en immobilisation à un organisme de charité.

Frais d'intérêts

L'une des façons d'améliorer les mouvements de trésorerie est d'éliminer le passif sur lequel l'intérêt n'est pas déductible de l'impôt. La liquidité disponible devrait servir à rembourser les fonds empruntés pour les dépenses personnelles (telle une hypothèque sur la résidence ou des emprunts pour des biens personnels) plutôt que servir à rembourser des emprunts sur les placements ou les fins d'entreprise.

L'intérêt sur l'argent emprunté pour acquérir des denrées, tel l'or, n'est pas déductible lorsque le gain ou la perte est un gain ou une perte en capital. Aussi, il est possible que les autorités fiscales refusent la déduction des intérêts sur les emprunts utilisés dans le but d'acquérir des biens en immobilisation dont la valeur provient essentiellement de son appréciation dans le temps et qui sont admissibles à l'exemption de gains en capital par opposition à un bien en immobilisation dont la valeur provient d'un rendement sous la forme de revenu imposable tels les loyers ou les dividendes.

Lorsqu'un particulier possède des placements ou une entreprise, il se peut qu'il puisse convertir de l'intérêt non déductible en intérêt déductible lorsqu'il prend le soin de restructurer les emprunts. L'intérêt sur l'argent emprunté pour financer un placement ou une entreprise peut cesser d'être déductible lorsque le bien est aliéné et n'est pas remplacé par un autre bien ayant une valeur au moins égale à la somme de l'emprunt. Par exemple, l'intérêt sur l'argent emprunté pour acquérir un placement qui est un abri fiscal peut cesser d'être déductible lorsque le placement est vendu. Dans un cas semblable, il peut s'avérer prudent de conserver le placement jusqu'à ce que l'emprunt soit remboursé. L'intérêt sur les emprunts à des fins de placement est uniquement déductible dans la mesure où il est réellement versé au cours de l'année, à moins que le contribuable ne calcule son revenu selon la méthode de comptabilité d'exercice.

L'excédent des frais d'intérêt (et les autres frais afférents) sur le revenu de placement est déductible mais cette perte nette cumulative sur placement *encourue* en 1988 et *dans les* années ultérieures peut avoir un effet sur l'exemption de gains en capital. Dans la mesure où l'exemption n'a pas été entièrement utilisée on devrait envisager de reporter des dépenses de ce genre (en général, l'intérêt est déductible lorsqu'il est versé) à l'année qui suit la réalisation d'un gain en capital par ailleurs exempté. Les actionnaires de sociétés contrôlées pourraient aussi envisager de recevoir des dividendes en contrepartie des pertes de placements lorsque le coût net est moindre que la perte de l'exemption de gains en capital.

Les particuliers qui sont des associés au sein d'entreprises non incorporées (juridiques, médicales, etc.) peuvent envisager de prélever des sommes pour acquitter les dettes personnelles dont les intérêts ne sont pas déductibles. Par la suite, les associés pourraient emprunter de nouveaux fonds servant à injecter du capital dans l'entreprise ou la société pourrait emprunter pour remplacer le fonds de roulement nécessaire. Dans ces cas, l'intérêt sur ces nouveaux emprunts devrait être déductible. De plus, les intérêts ou les pertes découlant de ces emprunts ne feront pas partie du calcul des "pertes nettes cumulatives de placements" lorsque le particulier participe activement à l'entreprise. Ces pertes sont des pertes d'entreprise plutôt que des pertes de placements.

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

Sauf quelques exceptions, les dividendes, intérêts, loyers, redevances et autres revenus de nature passive de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux s'échelonnent de 5% à 25% selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son *état* de non-résident aux sociétés, banques et autres institutions qui lui versent *ce genre* de revenus et leur demander d'effectuer les retenues et remettre *celles-ci* au bureau de district de l'impôt. Il peut être plus pratique de charger un représentant de percevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

Impôt *lors du* départ *du Canada*

Il faut que les personnes qui cessent d'être résidentes du canada sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur certains placements et autres biens en immobilisations qu'elles sont réputées avoir aliénés immédiatement avant leur départ du Canada (paragraphe 48 (1) 242-247). Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Revenu de location canadien Non-résidents

Lorsqu'un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes: 1 a) Le contribuable peut charger un agent, ou son locataire, de retenir et verser 25% (ou moins, en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts payables sur son revenu de location (Alinéa 212 (1) (d)). (La Loi de l'impôt du Québec ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

1 b) Le non-résident peut opter, en vertu de l'Article 216, de payer l'impôt sur son revenu locatif net aux taux *marginaux* applicables aux résidents, mais sans les crédits personnels pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux années consécutives suivant la fin de chaque année d'imposition où les loyers sont reçus. Les taux *marginaux* de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêts hypothécaires, commissions d'agents, allocation du coût en capital des articles d'ameublement, etc.) Lorsque l'impôt sur le revenu net après déduction des frais est inférieur à la somme déjà retenue sur les loyers bruts, un remboursement peut alors être demandé.

L'allocation du coût en capital de la résidence ne devrait pas être réclamée sur l'édifice parce qu'elle sera récupérée lors de la réoccupation des lieux et cela rendra aussi la résidence assujettie à l'impôt sur les gains en capital. L'allocation du coût en capital du mobilier et de l'équipement peut être déduit des loyers lorsque le propriétaire est confiant qu'un amortissement selon la somme déduite va se produire au cours de la période de location. Le taux est de 20% et s'applique à la juste valeur marchande du mobilier au moment où il a été converti de bien d'usage personnel en bien locatif. A la fin de chaque année, l'allocation du coût en capital (l'amortissement) est déduite du solde de la catégorie et l'allocation déduite l'année suivante est de 20% de ce nouveau solde. (Voir l'exemple de la déduction de l'allocation du coût en capital du mobilier et de l'équipement sous le titre "Revenu d'une entreprise ou d'honoraires professionnels", *ci-dessus*.)

Supposons, par exemple, qu'un professeur a loué sa résidence contenant des articles d'ameublement valant 10 000 $ le 1er septembre 1990 en vertu d'un bail allant du 1er septembre 1990 au 31 août 1991. Il peut déduire un amortissement de 1 000 $ (1/2 de 20% de 10,000 $) du revenu locatif reçu durant la période *allant* du 1er septembre 1990 au 31 décembre 1990.

La conversion est réputée être intervenue lors du changement d'usage. Cependant, *si* la juste valeur marchande des articles le 31 août 199*1* a dépasse 9 000 $ sans être supérieur à 10 000 $ (10 000 $ moins un amortissement de 1 000 $), la différence entre la juste valeur marchande et 9 000 $ fera l'objet d'un récupération en 199*1*. Lorsque la juste valeur marchande dépasse 10 000 $, l'excédent est un gain en capital dont les trois-quarts sont imposables aux taux d'imposition ordinaire de 1991.

Le professeur n'a pas droit à un amortissement du coût en capital pour 199*1* puisque le bien n'était pas utilisé pour gagner un revenu le 31 décembre 199*1*.

L'exemple ci-dessus suppose que le professeur a réalisé un bénéfice [revenu net avant l'ACC] d'au moins 1 000 $ du 1er septembre 1990 au 31 décembre 1990. Dans la plupart des cas, il n'est pas possible de *créer* une perte en déduisant une allocation du coût en capital *sur* le mobilier ou sur l'immeuble.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'allocation du coût en capital déduite. Cette "perte finale" servira à réduire le revenu imposable total de l'année.

En outre, l'Alinéa 45 (2) «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble. Ainsi, même lorsqu'il ne peut considérer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra *reporter* les gains de capital survenant à la reconversion de son immeuble locatif en immeuble à usage personnel (Voir, pour de plus amples détails, "Options au titre de l'Alinéa 45 (2) «284»".

2) Au lieu de recourir à cette méthode, le non-résident peut produire un formulaire NR6 de Revenu Canada (Impôt) par *lequel* lui et son agent s'engagent en commun à produire une déclaration d'impôt (en vertu de l'article 216 ainsi qu'il est décrit en 1 b auparavant) dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15% selon le traité qu'a conclu le Canada avec le pays de résidence du canadien non-résident) du revenu estimatif net provenant du loyer avant de déduire l'allocation du coût en capital. Le solde, *le cas échéant*, devra être payé au moment de la production de la déclaration d'impôt. Un engagement distinct est exigé pour chaque année d'imposition. (Alinéa 216 (4)).

Revenu de location canadien des résidents

Le particulier qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir *le formulaire T-776 · État de location de biens immeubles*).

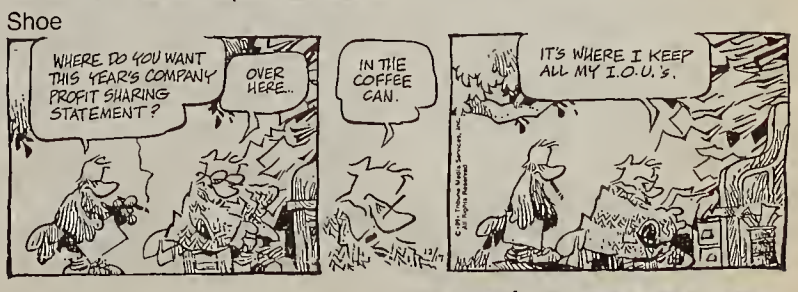
Choix au titre de l'Alinéa 45 (2) «284» — *Lorsqu*'une résidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, selon l'alinéa 45 (1), «281», avoir cédé la propriété à sa juste valeur marchande. Ordinairement, cela ne suscite pas de problème parce que le gain qui en résulte est *normalement* exonéré puisque la maison constituait la résidence principale du contribuable. (En vertu de l'alinéa 45 (1) «281», le contribuable est aussi réputé avoir réacquis la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire l'allocation du coût en capital du coût réputé de réacquisition de la résidence). Cependant, le contribuable peut, en vertu de l'alinéa 45 (2) «284», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a aucune cession et réacquisition réputées lors des changements *d'usage*, c'est-à-dire, lors du départ et du retour à la maison. Lorsque le contribuable n'utilise pas le choix prévu à l'alinéa 45 (2) «284», toute augmentation de valeur durant la période de location sera imposée à cause de l'aliénation présumée à la juste valeur marchande au début et à la fin de la période de location. Le choix fait au titre de l'alinéa 45 (2) «284» doit être indiqué avec la déclaration de l'année au cours de laquelle est intervenu le changement d'usage. Revenu Canada accepte, cependant, une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire peut désigner la résidence comme sa résidence principale, mais durant au plus quatre ans (sauf lorsque l'article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même lorsqu'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou réputé être un résident du Canada, selon l'alinéa 250 (1), durant les années de location de la propriété pour pouvoir la désigner comme sa résidence principale durant ces années. Durant la période visée par l'option de l'alinéa 45 (2) «284», tout le revenu locatif (net des charges applicables, sauf l'allocation du coût en capital) est imposable.

L'article 54.1 «286» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option de l'alinéa 45 (2) «284» dans certains cas lorsque l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée "Gains en capital et jour de l'évaluation" peut s'obtenir de Revenu Canada, Impôt.

Shoe



BACK BENCH

Frais d'automobile

Les frais de déplacement englobent souvent des frais, liés à l'achat et à l'utilisation d'une voiture utilisée en partie *pour les* affaires et en partie *à des* fins personnelles. Une réclamation des frais exige un registre de tous les coûts et de la portion qui peut être attribuée à l'utilisation pour les fins de l'entreprise. On doit pouvoir produire les pièces justificatives liées aux frais d'automobile déduits et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. L'utilisation d'une automobile pour affaires ne comporte pas le trajet, soit entre la résidence et le bureau soit entre le bureau et la résidence, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains). Lorsque le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les charges d'utilisation comprennent: l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, le permis, les frais de financement et les assurances. L'intérêt à l'achat de la voiture ne doit pas dépasser 250 $ par mois pour une automobile acquise avant le 1er septembre 1989 et 300 $ par mois *lorsque* l'automobile a été acquise après cette date.

Sous réserve de la règle d'une demi-année mentionnée auparavant, on peut réclamer l'allocation du coût en capital au taux de 30% de la fraction non amortie du coût en capital du bien, soit le coût d'origine moins l'amortissement cumulé. A partir de 1988, l'amortissement se calcule sur un coût en capital maximum de 20 000 $ y compris la taxe de vente. Les paiements de location à bail sont restreints au moindre du versement de 600 $ *chaque* mois (650 $ pour un *bail* conclu après le 31 août 1989),et de la fraction du paiement réel qu'est 20 000 $ à 85% du prix de liste y compris la taxe de vente. Ce maximum a été augmenté a 24 000 $ pour les acquisitions après le 31 août 1989.

Il faut tenir un registre des déplacements et calculer le coût au kilomètre parcouru (en divisant le coût total par le total de kilomètres). Ce coût au kilomètre peut ensuite être appliqué au nombre de kilomètres parcourus pour affaires.

Depuis 1988, les nouveaux articles 13(2) et 20(16.1) exigent que chaque auto achetée pour une somme qui dépasse le maximum soit inscrite dans une catégorie distincte pour les fins du calcul de l'allocation du coût en capital à moins que le véhicule ne soit utilisé au moins à 90% pour les affaires. Aucune perte résiduelle ou récupération lors de l'aliénation de la voiture n'est admissible. Cependant dans le cas des autos achetées pour une somme inférieure au maximum, les anciennes règles de l'ACC s'appliquent toujours.

Voici un exemple qui *peut* aider à clarifier ces règles:

Voiture achetée en 1989 au prix de	15 000 $
Allocation du coût en capital pour 1989	
30% de 15 000 $ x 1/2	2 250
Fraction non amortie du coût en capital — 31 décemhre 1989	12 750
Allocation du coût en capital pour 1990	
— 30% de 12 750 $	3 825
Fraction non amortie du coût en capital — 31 décembre 1990	8 925 $

Si le véhicule a été vendu ou échangé en 1991 *pour une somme de* 6 000 $, la perte de 2 925 $ peut être déductible à titre de perte finale parce que le coût *d'origine* était inférieur au maximum. *Si en 1991, le particulier fait l'acquisition d'un nouveau véhicule ayant coûté* 25 000 $ y compris la taxe, *la* déduction pour amortissement en 1991 est 1/2 (règle du demi-taux pour les nouveaux biens) X 30% X *24 000* $ ou 3 600 $.

Le relevé des frais d'automobile de 1991 *se répartit comme* suit:

Frais d'utilisation	
Essence	2 000 $
Lavages	200
Stationnement	360
Réparations	700
Permis	60
Assurance	400
Frais de financement	1 560
	5 280 $
Allocation du coût en capital (excluant toute perte finale possible)	3 600 $
	8 880 $ Total
Kilomètres parcourus	
Vieille voiture	
— lecture de l'odomètre à la vente	64 000
— lecture de l'odomètre le 1er janvier 1991	53 000
Kilomètres — vieille voiture	11 000
Nouvelle voiture	
— lecture de l'odomètre le 31 décembre 1991	11 200
Total des kilomètres — deux voitures	22 200
Coût *au* kilomètre — 40 cents (*8 880 $ / 22 200*)	
Utilisation totale des voitures pour affaires au cours de l'année	3 000 km
Déduction de frais d'automobile — 3 000 x 40 cents	1 200 $

Ceux qui sont inscrits pour la TPS *peuvent obtenir* un crédit de taxe sur les intrants *concernant les dépenses d'entreprise.*

Revenu tiré d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre, le cas échéant, un état des résultats de son entreprise à sa déclaration d'impôt. Il peut utiliser à cette fin le formulaire T2032 — État des revenus et des dépenses — fourni par les bureaux de district de l'impôt. L'année d'imposition peut se terminer le 31 décembre ou à toute autre date au choix du contribuable. (Voir "Année financière", *ci-dessus*).

Voici un exemple:

État des résultats pour l'année terminée le 31 décembre 1991

Revenus	
— honoraires professionnels gagnés	14 000 $
Charges	
Bureau	*1 435*
(voir l'énoncé à l'égard de l'admissibilité)	
Papeterie et fournitures	250
Livres et périodiques	200
Cotisations professionnelles	460
Automobile (voir ci-dessus)	1 200
Allocation du coût en capital-mobilier	480
Total	4 025
Revenu professionnel net	9 975 $

État des frais de bureau

Taxes foncières	2 000 $
Intérêts sur hypothèque	7 600
Assurance	200
Chauffage	800
Téléphone	250
Eau	175
Éclairage	455
Total	11 480 $
Un huitième	1 435 $

(Selon l'hypothèse que le bureau occupe une pièce de grandeur moyenne dans une maison de huit pièces).

État de l'allocation du coût en capital — *mobilier* et équipement

Catégorie 8 — 20%	
Fraction non amortie du coût en capital	
1er janvier 1991	2 000 $
Achat — machine à écrire électrique	850
	2 850
Moins produit de l'aliénation de la vieille machine à écrire	50
Fraction non amortie du coût en capital 31 décembre 1991	2 800 $
Allocation du coût en capital pour 1991	
20% de 2 000 $	400 $
20% de (850 - 50) / 2	80
	480 $

L'allocation du coût en capital n'est déduite qu'à l'égard du mobilier et de l'équipement. Aucune allocation n'est déduite pour le bureau afin d'éviter une récupération d'amortissement et un gain en capital possible à la vente de la propriété ou *lors de* sa conversion à un usage personnel.

Imposition des artistes, écrivains et musiciens

Compte tenu de certains problèmes liés à l'évaluation des pertes reliées à une entreprise dans le cas des artistes et écrivains, un sous-comité spécial des Communes a effectué une étude et publié un rapport en juin 1984.

Le 6 mars 1989, Revenu Canada a publié le Bulletin IT-504R. Il traite du calcul du revenu des artistes ou des écrivains autonomes. Les points abordés sont les sources de revenu, l'espoir raisonnable de profit et les inventaires. Dans la partie sur l'espoir raisonnable de profit le ministère décrit les critères servant à établir que le contribuable exploite ou non une entreprise. Le Bulletin intéressera ceux dont les activités créatrices ne rapportent pas de revenu important.

Les artistes, les écrivains et les musiciens devraient également consulter le Bulletin IT-311 (IMP 80-5) qui traite des dépenses admissibles des musiciens et des professionnels du spectacle qui sont des entrepreneurs autonomes et le Bulletin IT-312 (IMP 80-3R1) qui fait la distinction entre les particuliers employés et les entrepreneurs autonomes. Les musiciens qui utilisent leurs propres instruments au travail voudront bien consulter une nouvelle section 8(1)(p) qui traite des déductions pour le coût des instruments de musique. L'entretien, la location, l'assurance et l'allocation du coût en capital sont maintenant déductibles. *Cependant,* ces charges ne doivent pas être supérieures au revenu de cette provenance. L'ACPU se fera un plaisir de conseiller quiconque désire obtenir des renseignements supplémentaires sur ces points.

CONSTITUTION EN SOCIÉTÉ

D'importants avantages fiscaux peuvent résulter de la constitution d'une entreprise en société. Le taux peu élevé d'imposition des petites entreprises canadiennes exploitant une entreprise dans certaines provinces, de pair avec le crédit d'impôt pour dividendes peut entraîner, dans l'ensemble, un fardeau fiscal plus léger que celui applicable à une entreprise non incorporée. Par exemple, le taux d'imposition des sociétés peut varier de 12 à *23* % en comparaison des taux d'imposition *des particuliers* s'échelonnant de 24 à 51%. Bien qu'un impôt supplémentaire soit exigible lors du retrait des revenus de ce genre au moyen de dividendes, il se peut qu'il y ait des manières de réduire ou de reporter cet impôt de telle sorte que le fardeau dans l'ensemble *soit* moindre.

D'autres avantages en plus de la possibilité de report d'impôt, comprennent la possibilité de répartir le revenu parmi les membres de la famille et l'admissibilité possible des actions à l'exemption de 500 000 $ en gains en capital qui est accessible lors de l'aliénation des actions d'une petite société d'affaires. (Voir les commentaires ci-après sur l'exemption des gains en capital).

La constitution en société entraîne des coûts supplémentaires. En sus des coûts reliés à la constitution elle-même, il y a les honoraires de comptabilité et les frais juridiques et le coût du rapport annuel déposé auprès de la juridiction en vertu de laquelle la société est incorporée.

Sociétés de prestation de services personnels

Autrefois, les dirigeants et certains salariés à revenu élevé *cherchaient* à réduire leur fardeau fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre les membres de la famille.

Afin que les actionnaires de ces sociétés n'obtiennent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages reliés à un emploi payés aux actionnaires de ces sociétés. Aucune autre dépense n'est déductible. De plus, des corporations de ce genre paient maintenant l'impôt au taux *maximum d'imposition* des sociétés qui se rapproche du taux maximum des particuliers. C'est pourquoi, il y a peu d'avantages, le cas échéant, à de tels arrangements en ce moment.

Perte au titre d'un placement d'entreprise

Lorsqu'il y a aliénation d'une action ou d'un prêt à recevoir par une petite entreprise canadienne constituée en société soit lors d'une vente dans le cours normal des affaires ou lorsque la société est réellement insolvable, la perte qui en découle, multipliée par la fraction de la perte qui est déductible pour l'année, (75% pour 1990 et les années ultérieures) peut être déduite à même le revenu des autres provenances. L'entreprise doit faire affaires au Canada et 90% de ses éléments d'actif, évalués à la juste valeur marchande servent au fonctionnement de l'entreprise active. L'insolvabilité *comporte* la faillite ou des circonstances où il est raisonnable de croire que l'entreprise sera *dissoute* alors qu'elle a été inactive pendant 24 mois.

DIVERS ÉLÉMENTS

***Déduction pour* gains en capital**

Une exonération de 100,000 $ à vie est maintenant offerte sur les gains en capital. L'aliénation de l'entreprise familiale ou de la ferme familiale peut toutefois donner lieu à une exemption de 400,000 $ *supplémentaire.* Ces sommes s'appliquent au gain *brut* en capital et non à la somme nette après déduction de la fraction exempte d'impôt. La réforme fiscale a augmenté *le pourcentage* du gain en capital imposable. La portion imposable qui était de 50% en 1987 augmente à 66 2/3% en 1988 et 1989 et à 75% par la suite.

A partir de 1988, l'exemption des gains en capital s'applique sur l'excédent des gains en capital nets (les gains en capital bruts moins des pertes en capital) sur la perte nette cumulative sur placements (PNCP) du contribuable. La PNCP se définit comme étant l'excédent des frais du placement sur le revenu du placement. En conséquence, les gains en capital imposables *supérieurs à* la PNCP sont admissibles à l'exemption.

Perte nette cumulative sur placements (PNCP)

Le concept de PNCP a été introduit parce que le gouvernement ne souhaite pas permettre que les gains en capital demeurent non imposés tout en permettant la déduction d'intérêt pour posséder ce genre de placement. *Le compte de PNCP* comporte les pertes *cumulatives* provenant des placements de *nature* passive comme suit:

a) les sommes *déduites* lors du calcul du revenu *de biens* (frais d'intérêt et frais de possession). *Un bien comprend* les titres porteurs d'intérêt et de dividendes de même que les propriétés *locatives;*

b) les pertes sur *les biens* net des gains (pertes de location, etc.);

e) les pertes *d'une société en commandite* nettes des gains; et

d) 50% *des frais reliés* à l'exploration de ressources naturelles net des bénéfices.

À cause de son caratère cumulatif depuis 1988, ce calcul du PNCP est important lorsque vous voudrez réclamer une

bourses de perfectionnement, les allocations familiales, etc.; b) le revenu de placement; et c) le revenu locatif. Le contribuable doit produire une déclaration d'impôt sur le revenu des particuliers à l'égard du revenu compris dans la catégorie a) ci-dessus (IT-75R2, alinéa 35). Les non-résidents ont droit à des *crédits d'impôt personnels* uniquement lorsque l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. *Il peut aussi* déduire certains autres crédits tels les crédits pour frais médicaux et d'autres crédits de certaines autres catégories de revenus tels *qu'ils ont été précisés auparavant,* Article 115). Le Sous-alinéa 115 (2) (e) (i), cependant, prévoit une exemption dans certains cas lorsque le revenu de provenance canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada lorsque:

a) le travail s'accomplit en dehors du Canada, et

b) le revenu est assujetti à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens, ou à la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur. Le traitement fiscal du revenu de placement et locatif b) et c) ci-dessus des non-résidents est indiqué ci-après. Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où la plus grande partie de son revenu lui vient de sources étrangères. Lorsque le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. Lorsqu'il obtient le statut de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égard des impôts payés à l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'Article 115 «1087-1094».

Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que lorsque le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent être acheminés par une université canadienne et servent à défrayer les coûts de déplacement et à maintenir le salaire du professeur. Lorsque le professeur obtient le statut de non-résident, la *"provenance"* des fonds servant à payer son salaire est déterminante. Lorsque les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, d'autre part, ces subventions constituent un revenu imposable lorsqu'elles sont accordées par l'*entremise* d'une université canadienne.

REVENU TIRÉ D'UNE ENTREPRISE

De nombreux professeurs travaillent à titre d'entrepreneurs autonomes pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise qui n'est pas un contrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un emploi. Outre son salaire ordinaire, le professeur peut tirer des revenus de droits d'auteur, de consultations, de cours, d'émission de radio ou de télévision; ces divers revenus sont ordinairement réputés être des revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ces revenus les dépenses admissibles.

Ces particuliers voudront bien avoir une bonne connaissance des règles de la TPS qui pourraient s'appliquer à leurs activités d'entreprise (Voir la Note préalable 7).

En plus d'exercer des charges professorales ordinaires, le professeur peut enseigner des cours spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce sont les circonstances de chaque cas qui permettent d'établir qu'il existe soit un contrat de travail (contrat d'emploi), soit un contrat d'entreprise (contrat d'affaires). Revenu Canada, appuyé récemment par les tribunaux, a conclu que des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emploi, surtout lorsque les matières sont enseignées dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'études normal.

Contrat d'entreprise

Dans certains cas, cependant, des cours ne valant pas de crédits peuvent s'enseigner en dehors d'un contrat d'emploi. Voici certaines des conditions qui tendent à apporter la preuve de l'existence d'un contrat d'entreprise pour l'enseignement des cours ne valant pas de crédits:

a) Il y a généralement contrat de travail (emploi) lorsque la personne pour qui les services sont exécutés a le droit d'établir la somme, la nature et l'orientation du travail à faire et la façon de l'accomplir. Il y a contrat d'entreprise (non-emploi) lorsque l'intéressé est embauché pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'après le Bulletin d'interprétation IT-312, Alinéa 4).

b) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux charges qu'il peut effectuer pour fournir les services sont définies clairement dans un contrat officiel ou dans un échange de correspondance.

c) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.

d) Lorsque le professeur fournit des services à plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat d'entreprise.

Il peut être utile aussi d'examiner les quatre critères *décrits auparavant dans le présent Guide.*

Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. Lorsqu'une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur un formulaire T4A «Relevé 2» plutôt que sur le formulaire T4 «Relevé 1», cela signifie que l'université ne considère pas ces paiements comme revenu d'entreprise. En outre, l'université ne devrait pas déduire de ces paiements, soit l'impôt sur le revenu, soit les cotisations au RPC/RRQ ou à l'assurance-chômage. Du point de vue administratif, il sera beaucoup plus facile ainsi au professeur de les déclarer en tant que revenu d'entreprise, sur sa déclaration d'impôt bien que la juste caractérisation juridique de la relation entre le contribuable et le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution *de l'*extérieur, ferait bien de se faire payer directement par cette dernière. Lorsque la rémunération est versée par le service de la paye de l'université et est déclarée sur le formulaire T4 «Relevé 1», il lui sera difficile de convaincre le bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures lorsque le revenu est payé à titre de fournisseur après réception d'une facture de sa part ou déclaré sur le formulaire T4A «Relevé 1». *Quelques* universités le font sur demande.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de charges. Le professeur, par exemple, qui entretient un bureau chez lui afin de gagner un revenu d'entreprise peut déduire de ce revenu les charges du bureau. (Voir Frais de bureau, ci-après). Toutefois, étant donné qu'aucun impôt n'aura été retenu à la source sur ses revenus, il devra payer son dû au moment de la production de sa déclaration d'impôt. En outre, à moins que l'impôt soit retenu à la source sur au moins les trois-quarts de son "revenu net" (pour une année d'imposition), le contribuable est tenu de faire des versements trimestriels à date fixe. Tout versement en retard ou insuffisant portera intérêt. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du "revenu net"). (Alinéa 156 (1) «1026»).

Année financière

Le contribuable qui possède une entreprise peut choisir une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce qui lui permet de différer le paiement des impôts sur le revenu. Par exemple, lorsque l'année financière d'une entreprise non *constituée* en société se termine le 31 janvier 1991, le revenu des douze mois terminés le 31 janvier 1991 ne sera pas déclaré avant que le contribuable remette sa déclaration de 1991 bien que les 11/12 en aient été gagnés en *1990.* Une fois que le contribuable a choisi l'année financière de son entreprise, il ne peut la changer sans le consentement de Revenu Canada (Impôt) (Alinéa 248 (1) "Exercice financier").

Chaque catégorie d'entreprise peut avoir une fin d'exercice distincte. Lorsque le genre d'entreprise se modifie suffisamment, une nouvelle fin d'exercice, présumée plus avantageuse, peut être choisie. *Bien que le choix d'une brève première année d'entreprise ait l'effet souhaité de limiter l'impôt, on doit se rappeler qu'un retour à l'emploi peut entraîner, en effet, deux années de recettes en une seule, ce qui peut entraîner des taux d'imposition et des impôts à payer plus grands.*

Mais le contribuable peut, s'il en fait le choix, considérer l'exercice *financier au cours duquel il a aliéné son entreprise s'être terminé au moment où il se serait de toute manière terminé si le contribuable n'avait pas aliéné son entreprise au cours de la période financière.*

Comptabilisation du revenu professionnel

Le contribuable doit déclarer tous ses revenus professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Une somme pour services rendus est réputée à recevoir à la première des dates suivantes: la date de la présentation de la facture ou la date à laquelle la facture aurait été présentée s'il n'y avait pas eu de délai indu. Dans certains cas, le contribuable peut déduire une provision pour créances douteuses ou mauvaises créances ou une provision pour des biens *non reçus* ou services non encore rendus (Alinéas 20 (1) (l), (m) et (n) «140, 150, 152»).

Déductions du revenu tiré d'une entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les charges encourues pour gagner ce revenu, à condition que ces charges soient raisonnables, ne soient pas des charges de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire, ne soient pas une dépense en capital. Les charges admissibles sont déductibles l'année où elles sont encourues, sauf lorsque leur comptabilisation normale oblige à les déduire une année plus tard (par exemple, honoraires payés d'avance, assurances, etc) ou lorsque la Loi de l'impôt sur le revenu exige qu'elles soient reportées (par exemple, certaines réserves).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la reprographie et les salaires d'employés à temps partiel figurent parmi les postes de charges les plus fréquents pour les professeurs. Les frais de représentation et de divertissement sont moins fréquents. Ce genre de frais doit être non seulement raisonnable mais il est restreint à 80% du coût réel. On doit être en mesure de justifier sur demande ces charges avec les reçus à l'appui.

Le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense soit raisonnable vu les circonstances et effectuée pour gagner un revenu.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau à domicile

Lorsque le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de sa résidence. Dans le cas d'une résidence de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la résidence. *Les charges pour les bureaux à domicile seront permises seulement jusqu'à concurrence du revenu net du contribuable pour la période en provenance de l'entreprise et uniquement lorsque le bureau est la place principale d'affaires ou lorsqu'il est utilisé de façon ordinaire et continue pour rencontrer des clients ou des patients.*

Lorsque le contribuable peut répondre à ces nouveaux critères, les frais d'entretien du bureau peuvent comprendre une partie raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'allocation du coût en capital de la partie bureau de la maison est aussi déductible, mais il est recommandé, lorsqu'aucune modification importante n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas le déduire pour les raisons suivantes:

a) l'allocation du coût en capital peut faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage lorsque sa valeur n'a pas diminué. Dans les conditions d'érosion monétaire ("inflation") actuelles, il est fort improbable que sa valeur baisse, ce qui annulerait l'avantage gagné en déduisant l'allocation;

b) le contribuable qui réclame l'allocation du coût en capital peut réaliser un gain en capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa résidence ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains en capital en vertu de la règle de la résidence principale sera maintenue *lorsque* le contribuable s'abstient de déduire l'amortissement. (Voir IT-120R3, Alinéas «35, 36 et 37»). Seulement une résidence *pour chaque couple* marié est admissible à l'exemption de la résidence principale quant aux gains accumulés après 1981.

Lorsque des modifications importantes ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractère plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital possible en tant que résidence principale, peu importe qu'il y ait déduction ou non de l'allocation du coût en capital (IT-120R3,«alinéa 38»). Veuillez consulter les commentaires qui suivent à la rubrique "Exemption des gains en capital".

L'allocation du coût en capital (ACC) du mobilier et de l'équipement peut se déduire sans hésitation lorsque le contribuable est confiant qu'un amortissement égal à la somme déduite se produit au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Les taux pour le mobilier et le matériel informatique y compris les logiciels de système sont chacun de 20% et 30% (catégorie 8 et 10) et s'appliquent à la juste valeur marchande au moment de la conversion pour les fins de l'entreprise ou au prix coûtant *lorsqu'il* y a eu acquisition directement à des fins d'utilisation pour l'entreprise. Au terme de chaque année, l'allocation du coût en capital (l'amortissement) est déduit du solde de la catégorie et l'amortissement est déduit l'année suivante au taux prescrit sur le solde résiduel qui est appelé "fraction non amortie du coût en capital". (Voir l'exemple ci-après à la rubrique "frais d'automobiles").

Les biens acquis au cours de l'année ne sont admissibles qu'à la moitié du taux *ordinaire* applicable à la catégorie particulière d'allocation du coût en capital l'année d'acquisition.

Shoe

I NEED TO CALL MY STOCKBROKER, BILLIE SOL WRIGHTOFF, ABOUT SOME FINANCIAL PLANNING.
HELLO, BILLIE SOL?.. LISTEN, WILL I HAVE ENOUGH MONEY TO RETIRE AT 65?
I KNOW YOU LIKE TO START THE DAY WITH A BIG LAUGH,
BUT THAT WAS NOT IT.

les droits inutilisés de cotisations à un REER. Ceci signifie qu'un particulier qui n'a pas les fonds nécessaires pour contribuer à un REER lors d'une année donnée ne perdra pas cette aide fiscale comme cela a lieu en vertu du système actuel. Par ailleurs, le contribuable peut contribuer au cours d'une année (conformément à la limite) et il ne peut réclamer la déduction qu'un an plus tard lorsque, par exemple, son revenu est imposé à un taux supérieur. En plus, une disposition nouvelle permet à un particulier de contribuer jusqu'à concurrence de 8 000 $ en sus de ses limites sans bénéficier d'aucune déduction d'impôt. Cependant, ce 8 000 $ était prévu en tant que la contribution d'ensemble à vie comme "protection" pour le contribuable pour prévenir que les calculs en vertu des nouvelles règles régissant l'intégration des cotisations aux régimes de pensions agréés et les REER entraînent que le contribuable dépasse ses limites de REER. Au-delà de cet excédent, la loi impose une pénalité de 1% par mois sur les cotisations excédentaires. Plusieurs conseillers ne recommandent pas de verser volontairement cette somme de 8 000 $ qui est non déductible, excepté pour le motif prévu, c'est-à-dire comme "protection".

Les employeurs ont produit les facteurs d'équivalence *(FE)* pour la première fois dans le cadre du processus des déclarations T4 en février 1991, en se fondant sur les droits de pensions acquis en 1990. Quant aux seuils maximum de contribution, voici la nouvelle échelle:

Année	Limite d'un régime à cotisations définies	Limite REER
1990 a	3 500	7 500 b
1991	12 500	11 500 c
1992	13 500	12 500
1993	14 500	13 500
1994	15 500	14 500
1995	15 500 (indexé)	15 500

a) Les limites monétaires pour 1990 ne doivent pas dépasser 20% du revenu gagné; ultérieurement la limite sera 18% du revenu gagné. *Depuis 1990, le revenu gagné exclut le revenu de pensions.*

b) Cette limite est réduite à 3 500 $ moins les contrihutions de l'employé pour ceux qui ont droit à des bénéfices en vertu d'un régime de pension ou d'un Régime de participation différée aux hénéfices (RPDB). La disposition spéciale de virement jusqu'à concurrence de 6 000 $ du revenu de pensions à un REER au nom du conjoint sera permise de 1989 à 1994.

c) La limite pour 1991 et les années *ultérieures* est diminuée de la somme de tout facteur d'équivalence *(FE)* à l'égard de l'année précédente. Le report des droits inutilisés d'un REER à une année ultérieure s'appliquera pour la première fois en 1991.

BOURSES ET SUBVENTIONS

Bourses d'études, de perfectionnement, d'entretien et prix

La Loi de l'impôt sur le revenu ne définit pas les expressions "bourses de perfectionnement", "bourses d'entretien", "bourses d'études", "prix" et "subventions de recherche". Cependant, le Bulletin d'interprétation IT-75R2 renferme la description de ces allocations par le ministère et en indique le traitement fiscal. Le nom donné à une subvention particulière n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée "bourse de perfectionnement" peut se classer comme "subvention de recherche" aux fins de l'impôt (IT-75R2, Alinéa 17).

L'Alinéa 56 (1) (n) «312g» exige d'ajouter au revenu toutes les sommes reçues durant une année provenant d'une des sources mentionnées dans le titre, ou de l'ensemble de celles-ci sauf la première tranche de 500 $. Lorsque le bénéficiaire reçoit 500 $ et plus deux années de suite, la déduction de 500 $ s'applique chaque année, soit une déduction totale de 1 000 $. Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Rappelons que les professeurs et les étudiants peuvent, dans certains cas, déduire les frais de déménagement et les frais de garde d'enfants de ce genre de revenu (Articles 62 et 63 «347-356»).

Subventions de recherche et charges

Comme il est dit auparavant, les bourses reçues dans une année ne donnent droit qu'à la déduction de 500 $ (Alinéa 56 (1) (n) «312g» (IT-75R2, Alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les charges de recherche déductibles (Alinéa 56 (1) (o) «312h» et la déduction de 500 $ ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, défrayés pendant que le chercheur poursuivait ses travaux hors de son lieu ordinaire de résidence.

Revenu Canada (Impôt) a maintenant indiqué ce qui peut être considéré comme une subvention de recherche. Lorsque l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est réputée être une bourse et les charges ne sont pas déductibles. Lorsque, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est réputée être une subvention de recherche. Le Bulletin IT-75R2 stipule également, lorsqu'il y a double objectif, que la subvention soit traitée comme une subvention de recherche, lorsque l'objectif premier est la recherche (comme il est expliqué ci-haut). Lorsqu'il est difficile d'établir un objectif premier, Revenu Canada (Impôt) aura pour politique de laisser établir la fin première de la subvention par l'organisme subventionnaire: l'université.

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il séjourne temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs reliés à ses travaux (IT-75R2, Alinéa 29). Selon Revenu Canada, les frais de voyage du conjoint et des personnes à charge du chercheur ne peuvent se déduire d'une subvention de recherche. Bien que la Cour fédérale de l'impôt n'ait pas tranché la question de façon définitive, Revenu Canada a cotisé à nouveau un certain nombre de contribuables auxquels il a refusé ces déductions. L'ACPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la déduction, en tant que frais de recherche, des frais de voyage du conjoint et des personnes à charge.

Ceux qui sont en congé sabbatique au Canada devraient s'enquérir de leur droit possible de déduire les frais de déplacement et de garde d'enfants. Les frais d'hôtel déboursés pendant la recherche d'un logement permanent, de même que toutes les autres charges directement liées aux travaux, telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous les autres frais pertinents autre que d'ordre personnel ou de subsistance peuvent être déductibles. Les dépenses de nature capitale peuvent se déduire (IT-75R2, Alinéa 31).

Il n'est pas nécessaire de présenter les reçus pour les frais de recherche avec la déclaration. Le ministère, cependant, peut exiger des preuves à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses charges admissibles et, lorsque cela est possible, garder les pièces justificatives.

Normalement, les charges effectuées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déductibles. Font exception, les charges survenant l'année antérieure à la réception de la subvention et encourues avant de recevoir l'avis de l'attribution de celle-ci (IT-75R2, Alinéa 30).

Bien que les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles, soit du salaire reçu durant un congé sabbatique soit d'une bourse de recherche, sauf, bien entendu, lorsque la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme une subvention de recherche et ne bénéficie que de la déduction de 500 $, *lors de toute année d'imposition* peu importe les frais de recherche réellement défrayés. Aucune partie de ces frais ne peut se déduire non plus du salaire reçu durant un congé sabbatique.

Nonobstant ce qui précède, le professeur peut éviter *une cotisation* de l'impôt *sur le revenu quant aux* fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu d'une *partie ou de la totalité de son salaire.* Seule la somme dépassant les frais de recherche admissibles *sera* imposée. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent le procédé à suivre, lequel devrait intervenir avant le commencement du congé sabbatique. (Voir "Congés sabbatiques", ci-après).

Le bénéficiaire à la fois d'une bourse de perfectionnement et d'une subvention de recherche peut déduire 500 $ (ou 1 000 $ lorsque les versements portent sur deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

CONGÉS SABBATIQUES

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre *congé* dans un pays étranger doit tenir compte des dispositions fiscales du pays étranger *de même que celles du Canada.* Les sections suivantes du Guide traitent de certains problèmes liés aux impôts étrangers.

Résidence

Un résident Canadien est assujetti à l'impôt canadien sur son revenu mondial. Un non résident est assujetti uniquement à l'impôt sur certains revenus de sources canadiennes. La question de savoir si vous êtes un résident du Canada ou non est donc importante pour *les* fins fiscales.

Revenu Canada (Impôt) a publié le Bulletin IT-221R2 *qui traite de* la résidence. En vertu du Bulletin IT-221R2 le professeur absent du Canada durant moins de deux ans est *réputé* avoir conservé sa résidence canadienne pendant son séjour à l'étranger, sauf lorsqu'il peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et que rien n'indique qu'il prévoyait, à son départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat d'emploi). Selon le Bulletin IT-221R2, les liens de résidence principaux d'une personne sont son logement, son conjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

Logement — "Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a des liens de dépendance avec lui ou en le louant à une personne qui n'a pas de liens de dépendance avec lui, avec le droit de *résilier* le bail dans un délai très court (moins de trois mois), sera généralement considéré comme n'avoir pas rompu ses liens de résidence avec le Canada."

Conjoint et personnes à charge — "Lorsqu'une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est demeurée résidente du Canada au cours de son absence."

Biens personnels et liens sociaux — "Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc)."

Autres liens de résidence — D'autres liens qui peuvent également valoir sont le maintien:

a) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale,
b) d'une résidence saisonnière au Canada,
c) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident), et
d) des paiements d'allocations familiales.

Exemption liée à un emploi outre-mer

Les employés d'employeurs canadiens qui travaillent outre-mer pendant plus de six mois consécutifs peuvent être partiellement exonérés de l'impôt (Article 122.3). Au fédéral, depuis 1984, la rémunération gagnée à l'étranger donne lieu à un crédit d'impôt égal à 80% de l'impôt autrement payable. Ce crédit s'applique sur une rémunération annuelle ne dépassant pas 80 000 $ ou une proportion de cette somme lorsque la période de l'emploi est inférieure à un an. Cela s'applique aux personnes employées dans des travaux de construction, d'installation, d'agriculture, de génie, d'exploration de pétrole ou d'autres ressources semblables ou d'autres activités prescrites. Sous réserve de la publication des règlements indiquant ces activités prescrites, les professeurs employés par une université et travaillant à l'étranger semblent ne pas bénéficier de cette disposition. Aux fins de l'impôt sur le revenu du Québec, le contribuable admissible est totalement exempté de l'impôt après un séjour d'un an à l'étranger. Lorsque le séjour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés à l'étranger.

Frais de recherche durant un congé sabbatique

Le professeur d'université qui projette d'effectuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon à éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel *établi* par les directives du Bulletin IT-221R2 *expliquées auparavant.*

Congés sabbatiques — Résidents du Canada — Si le professeur en congé sabbatique demeure un résident du Canada aux fins fiscales, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé au Canada sur son revenu mondial. Lorsqu'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous le titre "Subventions de perfectionnement" ci-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perfectionnement pour couvrir ses frais de recherche.

Congés sabbatiques — Non-résidents du Canada — Les non-résidents sont assujettis à l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont: a) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les

propriété de la nouvelle résidence, lorsque le contribuable et son conjoint ont vendu leur ancienne résidence à la suite de leur déménagement (Alinéa 62 (3) «350»). Il existe une limite de 15 jours en ce qui a trait au logement et aux repas. (Voir la brochure "Frais de déménagement" de Rev. Can. Imp.,*le communiqué spécial* IT 178R2, IIMP 347-1 et le formulaire T1-M).

Lorsque les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, l'excédent peut être déduit l'année suivante *à même le* revenu du nouvel emploi.

Généralement, ne sont admissibles que les déménagements au Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Lorsque vous changez de résidence pour faire des études à plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne *résidence* à votre nouvelle résidence (dont l'une au moins doit se trouver au Canada) lorsque vous vous rapprochez d'au moins 40 kilomètres de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, bourses de perfectionnement, subventions de recherche et autres octrois semblables) et seulement *lorsque* ce revenu est inscrit dans votre déclaration d'impôt.

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement postsecondaires peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études, de bourses de perfectionnement, de subventions de recherche, et autres octrois semblables.

Lorsque vous revenez au Canada après avoir été étudiant à plein temps à l'étranger afin d'y travailler ou d'exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

Quelques contribuables relocalisés font l'objet de contrats d'offre d'emploi qui comportent des versements forfaitaires en contrepartie de frais de logement plus élevés au nouvel endroit. Un cause intéressante à été entendue en 1991 alors que Revenu Canada a tenté d'ajouter ce genre de paiement au revenu du contribuable. Le tribunal a statué que le versement était un remboursement non imposable, vu qu'il était évident qu'il avait dû vendre sa maison sise dans une ville moins coûteuse et acheter une maison comparable et cela étant une condition s'il voulait qu'on lui verse l'argent et même que le contrat stipulait nettement que le versement n'était pas une rémunération pour des services.

h) les frais de garde d'enfants sont *ordinairement* déductibles par le conjoint ayant le plus petit revenu, mais le conjoint au revenu supérieur peut y avoir droit dans certaines circonstances. Cela se produit lorsque le conjoint ayant un revenu inférieur fréquente l'université à plein temps ou lorsqu'il est physiquement ou mentalement invalide. La déduction est de 4 000 $ (4 400 $ au Québec) pour chaque enfant admissible de moins de 7 ans ou atteint d'un handicap physique ou mental grave et prolongé et de 2 000 $ (2 200 $ au Québec) pour les enfants au-dessus de 6 ans mais ayant moins de 14 ans au cours de l'année. Au Québec, la personne ayant le revenu le moins élevé peut renoncer totalement ou partiellement à la déduction, dans une déclaration en la forme prescrite, en faveur de la personne ayant le revenu le plus élevé. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont déductibles lorsque ceux-ci répondent aux règles prescrites et s'inscrivent dans les limites précisées. Bien souvent, ces charges ne sont pas pertinentes parce que l'enfant fréquente gratuitement l'école. Cependant, vous pouvez réclamer les frais de camp d'été jusqu'à concurrence de 120 $ par semaine pour un enfant de moins de 7 ans à la fin de l'année et 60 $ par semaine dans les autres cas. Les frais d'une école de hockey ou une école semblable sont également admissibles. Les dépenses doivent être *défrayées* pour permettre d'occuper un emploi, d'exercer une activité commerciale, d'entreprendre des études ou des recherches à l'égard desquelles l'intéressé a reçu une subvention ou une bourse.

Les frais doivent être *défrayés* dans le but d'assurer la garde d'un enfant au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les *a subis et versés*. Cependant, les canadiens en service à l'étranger dans les forces armées, dans des programmes d'aide au développement international, et dans des postes diplomatiques sont réputés être des résidents du Canada aux fins de l'impôt (Alinéa 250 (1)). Ces parents, et d'autres réputés, par la Loi de l'impôt sur le revenu, être des résidents du Canada l'année de paiement des frais de garde pour leurs enfants dans des pays étrangers, peuvent déduire des frais de garde d'enfants selon la même méthode que le contribuable qui réside vraiment au Canada. Le professeur en congé sabbatique à l'étranger, tout en étant probablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes de l'Alinéa 250 (1) à moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont *acquittés* au Canada. (Voir Résidence, ci-après, et voir la brochure Frais de garde d'enfants de Rev. Can. Imp.).

Une décision intéressante a été publiée *en 1989* par la Cour fédérale, Division de première instance. La contribuable, Mme E. C. Symes, réclamait en tant que dépenses d'affaires les coûts d'une gouvernante qu'elle employait pour la garde de ses enfants alors qu'elle dirigeait sa pratique du droit. Revenu Canada a prétendu qu'il s'agissait de dépenses personnelles non déboursées dans le but de gagner un revenu et que celles-ci devraient être assujetties aux limites prescrites sur les frais personnels de garde d'enfant. La cour a statué en faveur de la contribuable. *La couronne a porté cette décision en appel. Le 19 juin 1991, la Cour d'appel fédérale a reçu l'appel de la Couronne et refusé les frais de gouvernante en tant que dépense d'affaires. Il semble que cette cause ne sera pas portée en appel.*

i) Auto-financement des congés

Un nouveau règlement 6801 a été publié le 4 février 1988 permettant d'exempter certains congés régissant les ententes d'échelonnement de traitement telles qu'elles sont définies à l'Alinéa (1) du *paragraphe* 248(1) de la Loi. Fondamentalement, les nouveaux règlements prévoient que, pour qu'une entente soit permise en tant que congé d'absence admissible et non considérée comme une entente d'échelonnement de traitement, *elle doit être écrite et doit prévoir:* (1) qu'une somme inférieure à 33 1/3 pour cent du salaire de l'employé peut être reportée; (2) que le but du report est de permettre à l'employé de financer un congé d'absence supérieur à 6 mois commençant au plus tard 6 ans après la date du report; (3) qu'au cours de toute la période d'absence l'employé ne doit pas avoir d'emploi ailleurs (*L'employé au cours de la durée du congé peut continuer à recevoir des avantages sociaux raisonnables*); *et* (4) que l'employé doit retourner auprès de son employeur après la période d'absence *pour une durée non moindre que la durée du congé. Les cotisations au régime doivent être placées en fiducie pour l'employé et l'intérêt sur ces sommes est imposé dans les mains de l'employé l'année où il est gagné.*

j) Régime d'épargne-actions (REA) (résidents du Québec seulement) Un particulier résidant au Québec le dernier jour de l'année d'imposition peut déduire de son revenu imposable, pour les fins de l'impôt du Québec seulement, le coût rajusté des actions admissibles ou des titres convertibles achetés durant l'année pour un régime d'épargne-actions (REA). La déduction permise est généralement le moindre du coût rajusté des actions des titres convertibles ou 10% du revenu total. Une caractéristique particulièrement intéressante est qu'il y a une économie permanente d'impôt lorsque les actions ou les titres sont conservés au moins deux ans dans ce régime. Les actions ou les titres sont admissibles lorsqu'ils répondent à certaines caractéristiques et lorsqu'ils sont émis par certaines sociétés admissibles. Les certificats d'actions ou les titres doivent être remis directement à un courtier qui en aura la garde. Enfin, certaines actions sont admissibles à une déduction de 100% de leur prix d'achat, certaines autres, à une déduction de 75% et d'autres encore (de grandes sociétés), à une déduction de 50%. Les titres convertibles donnent lieu à une déduction de 50% du coût si la corporation est en croissance (moins de 250 million $) et de 25% si la corporation est de taille moyenne.

k) Cotisations à un régime enregistré d'épargne-retraite (REER) — Cette matière fait l'objet d'un renvoi distinct à l'index, vu l'intérêt qu'il suscite chez plusieurs. *Ainsi qu'il a été mentionné auparavant, la législation sur la réforme des pensions attendue depuis longtemps a reçu la Sanction royale le 27 juin 1990. Ci-après on retrouve des commentaires quant à sa mise en application lors de 1991 et des années ultérieures.* Les déductions permises *réduisent le revenu net.*

Après 1990, *il y aura augmentation des* limites *ainsi qu'il apparaît sous la rubrique Réforme des pensions pour 1991 à 11 500 $; pour 1992 à 12 500 $; pour 1993 à 13 500 $; pour 1994 à 14 500 $; pour 1995 à 15 500 $ et ultérieurement la limite sera rajustée conformément à l'érosion monétaire ("inflation").* La limite de 20% est réduite à 18% *du revenu gagné.* Ces limites, (qui atteindront 15 500 $ en 1995) seront réduites par un "facteur d'équivalence" dans le cas des participants à un régime de pension agréé. Ce facteur est calculé en fonction de l'année précédente. Les employeurs doivent déclarer à Revenu Canada le facteur d'équivalence de chaque employé. Le ministère avise au début de décembre le contribuable de la limite du REER qui s'applique dans son cas.

A compter de 1991, la somme admissible qui dépasse la somme réellement cotisée à un REER par un particulier peut être reportée afin d'augmenter la limite annuelle d'un particulier pour l'avenir jusqu'à concurrence de sept ans. (Prière de consulter les commentaires supplémentaires sur la réforme des pensions à la suite de cette section sur les REER).

Vous pouvez cotiser à un régime au nom de votre conjoint(e) jusqu'à concurrence du même maximum plutôt que de cotiser au vôtre. Vous pouvez en tirer des avantages lorsque le revenu de votre conjoint(e) est inférieur au vôtre au moment du retrait des fonds. *Lorsque notre conjoint(e) retire de son REER des fonds versés par vous pour une raison autre que l'acquisition d'une rente viagière, les contributions que vous avez faites dans les deux années précédentes sont imposables dans votre revenu et non dans celui de votre conjoint(e).* Une mesure provisoire décrite ci-après à la rubrique Réforme des pensions permet à un particulier de *contribuer en plus* jusqu'à 6 000 $ par année au REER du conjoint *lorsqu'il reçoit une somme* d'un régime de pensions (*Alinéas* 146 (8.3), (8.5), (8.6), et (8.7) «931.1, 931.3, 931.4, 931.5»). Les intérêts payés sur les fonds empruntés après le 12 novembre 1981 pour cotiser à un régime de pension agréé (RPA) et à un régime enregistré d'épargne-retraite (RÉER) ne sont pas déductibles.

Lorsqu'un particulier a reçu une prestation de retraite (laquelle par définition comporte un règlement de départ) il peut en transférer une fraction à son REER tout en se conformant aux limites mentionnées à la rubrique "Avantages sociaux". Le contribuable peut transférer sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite au régime enregistré d'épargne-retraite de son conjoint ou ex-conjoint dont il vit séparé lorsqu'un tribunal ordonne de partager le régime entre les conjoints pendant le mariage ou après la rupture de celui-ci.

Avant le 31 décembre de l'année de vos 71 ans, vous devez prendre une décision quant aux sommes accumulées dans ce régime.

Vous avez le choix de retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir votre REER en choisissant une des options ou une combinaison des options suivantes:

— une rente viagère,

— une rente à terme fixe allant jusqu'à l'âge de 90 ans, ou

— un régime, appelé fonds enregistré de revenu de retraite (FERR), qui vous versera des paiements jusqu'à l'âge de 90 ans.

L'échéance quant aux années en ce qui a trait aux deux dernières options peut se fonder sur votre âge ou celui de votre conjoint(e) de telle sorte que les versements à même la rente à terme fixe ou le FERR peuvent être répartis sur la période allant jusqu'à l'année durant laquelle le plus jeune des deux atteindra l'âge de 90 ans.

Les particuliers ont le droit d'avoir plus d'un FERR. En outre, il est maintenant permis de retirer d'un FERR *une somme* supérieure à *celle* prescrite actuellement dans une année. Il est également possible d'effectuer des retraits n'importe quand après l'acquisition du FERR.

Réforme des pensions

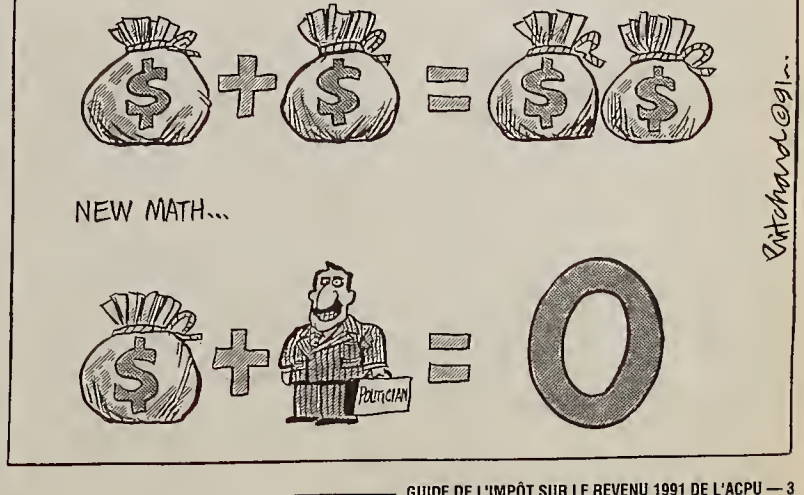
Essentiellement, la réforme votée le 27 juin 1990 a pour but d'augmenter les limites de l'aide fiscale à tous les genres de régimes de pension. Les contribuables pourront effectuer une cotisation plus élevée ou faire verser dans leur régime une cotisation plus élevée par leur employeur permettant à l'employé ou l'employeur de bénéficier de la pleine déduction fiscale à l'endroit de ces contributions.

Ces nouvelles limites ont un impact en particulier sur les régimes à cotisations définies. Quant aux régimes à prestations définies, toutes les contributions exigées pour financer le régime continuent d'être déductibles.

Cette réforme permet aussi une plus grande intégration entre les bénéfices d'une pension reçue en vertu d'un régime souscrit par un employeur et le REER d'un particulier. Afin d'accomplir ceci, le calcul d'un facteur d'équivalence *(FE)* est nécessaire. Ce facteur d'équivalence est fondé, soit sur le total des cotisations (à la fois de l'employeur et de l'employé) dans le cas d'un régime à cotisations définies, soit selon le niveau de prestations acquises dans le cas d'un régime à prestations définies. Le calcul proprement dit est fait par le gouvernement fédéral à même les renseignements présentés par l'employeur. Le contribuable *devrait recevoir* un avis vers la fin de l'année civile indiquant la somme admissible à un REER (c-à-d.,combien le contribuable peut verser à son REER).

Afin d'assurer une certaine égalité, même les personnes qui participent à un régime à prestations définies qui ont droit au maximum des prestations pourront souscrire jusqu'à *1 000* $ dans un REER.

Également, les contribuables pourront reporter sur sept ans



sont: a) le critère de contrôle — le degré de contrôle exercé non seulement sur ce qui doit être fait mais sur la manière de le faire. À l'égard des professionnels ou des compétences supérieures, la détermination du contrôle exercé sur la manière d'accomplir le travail est difficile et c'est pourquoi ce critère en lui-même n'est pas concluant; b) le critère d'intégration ou d'organisation indique si le particulier est partie intégrante de l'organisation et ce de telle façon que son travail s'avère une partie intégrée à l'ensemble de l'entreprise c) le critère de la réalité économique — un particulier est moins susceptible d'être un employé lorsqu'il assume le risque de perte ou la chance de réaliser un bénéfice; d) le critère du résultat spécifique — un particulier qui est embauché afin de s'assurer que ses services sont en général à la disposition de son seul employeur est plus probablement un employé que la personne qui est embauchée afin d'assurer l'achèvement d'un travail précis. En se fondant sur ses quatre critères les tribunaux examinent ensuite la situation dans son ensemble à savoir que la personne est soit un employé, soit un entrepreneur autonome. (voir le ***Bulletin*** de l'ACPU. décembre 1980, p.8. pour certains détails supplémentaires)

Le revenu d'un emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (Articles 5 et 6 «32-33»,«36-46»). L'Article 8 «59-79» indique les charges déductibles du revenu d'un emploi. Les déductions permises du revenu d'un emploi sont expressément limitées à celles indiquées dans cet Article (*alinéa* 8 (2) «59»).

Le revenu d'une entreprise (Article 9 «80-82») comprend toute rémunération reçue par un professeur pour services professionnels rendus en vertu d'un "contrat d'entreprise".

Le professeur peut avoir avantage à connaître la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'un emploi, seules des déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes les charges raisonnables défrayées pour gagner ce revenu, sauf les charges de nature capitale. Le coût en capital d'un bien est ordinairement déductible du revenu d'une entreprise sous la forme d'allocation du coût en capital (amortissement), selon les *dispositions* de la Loi.

Dans la cause Bart de 1991 en Cour fédérale de l'impôt, le contribuable, un professeur en administration des affaires, a conclu un marché avec une université pour enseigner un cours et il a traité les honoraires gagnés et les dépenses défrayées comme ceux de son entreprise d'expert-conseil. Lorsqu'elle a décidé qu'il était en réalité un employé et qu'il avait conclu un contrat de service et non un contrat d'entreprise (employé à son compte), la cour a pris note que la preuve la plus tangible était le contrat d'emploi lui-même et elle a noté que la lettre de nomination en provenance de l'université était adressée au contribuable personnellement et non à l'entreprise.

REVENU TIRÉ D'UN EMPLOI

Le salaire reçu par le professeur en compensation pour ses fonctions professorales et administratives est normalement considéré comme un revenu tiré d'un emploi. *A ceci doivent s'ajouter les avantages sociaux qui représentent une rémunération supplémentaire tirée d'un emploi.* En général, ces avantages ne sont pas des rémunérations en argent.

Le Bulletin d'interprétation IT-470 R énumère les avantages sociaux les plus fréquents en distinguant les avantages imposables et non imposables provenant d'un emploi.

Avantages sociaux compris dans le revenu

Voici des exemples d'avantages sociaux qui doivent être ajoutés au revenu d'un emploi:

a) les primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie. sauf la partie obligatoire que l'employeur doit verser en vertu des régimes;

b) les allocations pour frais personnels ou de subsistance reçues de l'employeur;

c) la valeur de l'avantage provenant de l'utilisation personnelle par l'employé d'une automobile appartenant à l'employeur ou louée par lui. Les frais pour droit d'usage d'une automobile sont de 2% par mois sur le coût d'origine dans le cas des automobiles appartenant à l'employeur et de 2/3 du coût de location annuel pour les automobiles louées par ce dernier. Une certaine réduction peut être autorisée lorsque l'utilisation personnelle est inférieure à 12 000 kilomètres chaque année et l'utilisation pour affaires est supérieure à 90%. La portion personnelle des frais d'utilisation est un avantage calculé en sus d'après le nombre de kilomètres d'utilisation personnelle sur le total des frais d'utilisation réels *défrayés par* votre employeur pour l'automobile.

d) les indemnités reçues pour perte de salaire a même un régime d'assurance-maladie ou invalidité auquel l'université contribue. *L'avantage provenant d'un régime de ce genre ne sera pas ajouté au revenu si votre employeur n'a pas contribué de cotisations au régime.* (Consulter le Bulletin IT-428 pour de plus amples détails);

e) la partie d'une prime payée par l'université pour une assurance collective temporaire sur la vie dépassant 25 000 $;

f) l'intérêt réputé être sur des prêts sans intérêt ou à faible taux d'intérêt consentis par l'employeur à un employé dans certaines circonstances. Lorsqu'un employé déménage dans une nouvelle résidence qui le rapproche d'au moins 40 kilomètres de son nouveau lieu de travail, l'avantage est réduit. L'employé qui obtient ce genre de prêt *dit prêt à la réinstallation* peut bénéficier, pour une période *maximum* de 5 ans, d'une déduction dans le calcul de son revenu imposable. La déduction correspond à l'avantage que l'employé aurait reçu s'il avait bénéficié d'un prêt de 25 000 $ sans intérêt.

g) la remise de frais de scolarité assurée par une maison d'enseignement à ses employés (sauf lorsque l'employé a suivi le cours au profit de son employeur), ou leur conjoint et leurs enfants.

h) les indemnités de cessation d'emploi et les sommes reçues en dommages-intérêts pour renvoi injustifié sont pleinement imposables l'année où elles sont reçues. Cependant, une partie peut être versée à titre de paiement forfaitaire à un REER ou à un régime de pension agréé (RPA) comme suit:

(i) 2 000 $ pour chaque année d'emploi du contribuable auprès de son employeur ou un groupe apparenté; plus

(ii) 1 500 $ pour chaque année d'emploi antérieure à 1989 pour laquelle la cotisation de l'employeur à son régime de pension agréé (RPA) n'était pas acquise lors de la retraite.

Ces transferts doivent être faits l'année de réception de la somme ou dans les 60 jours après la fin de l'année.

Avantages sociaux exclus du revenu

Voici des exemples d'avantages sociaux non imposables:

a) le transport, lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses employés à partir de certains points de rassemblement jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, il est interdit ou peu pratique de se rendre au moyen de véhicules publics ou particuliers;

b) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des employés, à titre gratuit ou moyennant un prix nominal *lorsque ces services sont offerts à l'ensemble des employés;*

c) les cotisations de l'employeur à un régime *de groupe* privé de soins *supplémentaires* de santé, y compris les soins dentaires, établi au bénéfice des employés, ainsi que la valeur des prestations reçues du régime;

d) les frais de déménagement payés ou remboursés à l'employé dans certaines circonstances réglementaires;

e) la valeur du stationnement gratuit assuré aux employés;

f) le remboursement des frais d'assistance à un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;

g) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. Les indemnités reçues d'un tel régime ne sont pas imposables lorsque l'employé a été seul à contribuer au régime. *En plus, il y a des exemptions pour des versements à des régimes qui* existaient en 1971 et pour des événements qui ont provoqué des maladies ou des infirmités avant 1974.

h) les laissez-passer de transport, sauf ceux des lignes aériennes lorsque la place a été confirmée.

i) Certains services de conseils aux employés dans *les domaines de la santé, de la cessation d'emploi ou de la retraite.*

Déductions du revenu tiré d'un emploi

L'Article 8 «59-79» énumère les charges déductibles du revenu. Le Paragraphe 8 (2) «59» stipule qu'aucune autre déduction n'est permise à l'exception de celles autorisées par l'Article 8. Avec la réforme fiscale, les déductions pour l'A.-C. et le R.P.C. «R.R.Q.» ont été remplacées par des crédits de *25-28%* (fédéral et provincial *compris*) des sommes versées. Ces crédits font partie de l'article 118 de la Loi de l'impôt sur le revenu. Au Québec, l'A.-C. et le R.P.C. «R.R.Q.» demeurent déductibles directement du revenu d'emploi. *En général*, toutes les charges raisonnables *défrayées* pour gagner un revenu d'entreprise ou des honoraires professionnels sont déductibles aux fins de l'impôt sur le revenu, sauf les dépenses de capital, qui sont généralement amortissables.

Les charges qui peuvent se déduire du revenu d'un emploi comprennent les suivantes:

a) charges liées à un emploi — Au Québec seulement, un employé a le droit à une déduction égale à 6% de son revenu d'emploi jusqu'à un maximum de 750 $.

b) frais d'avocats — l'employé peut déduire les frais d'avocats qu'il a déboursés pour se faire payer son salaire par un employeur ou un ancien employeur (Alinéa 8 (1) (b) «77»).

c) caisse d'échange de professeurs — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de 250 $, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (Alinéa 8 (1) (d) «79»).

d) frais de déplacement — déboursés par l'employé.

(i) qui doit ordinairement exercer les fonctions de sa charge *à l'extérieur* du lieu de l'entreprise de son employeur ou dans divers lieux, et

(ii) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et *lorsqu'il* n'a pas reçu une allocation pour frais de déplacement. *L'employé doit présenter le formulaire T2200 parafé par l'employeur avec sa déclaration.*

Des cas de cette nature pourraient surgir lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campi de la même université ou du même employeur à ses frais (Alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles.

Lorsqu'un employé utilise son automobile dans le cadre de son emploi, il peut déduire les frais de déplacement incluant les frais d'intérêts et l'allocation de coût en capital (amortissement) de l'automobile. En 1988, les intérêts étaient limitées à 250 $ par mois et le coût en capital maximum pour les fins du calcul de l'amortissement était de 20 000 $. Depuis le 1er septembre 1989 ces limites ont été portées respectivement à 300 $ et 24 000 $. (Alinéa 8 (1) (j) «64»). (IT-272R) (Voir "Frais d'automobile" ci-après).

e) cotisations et autres frais professionnels

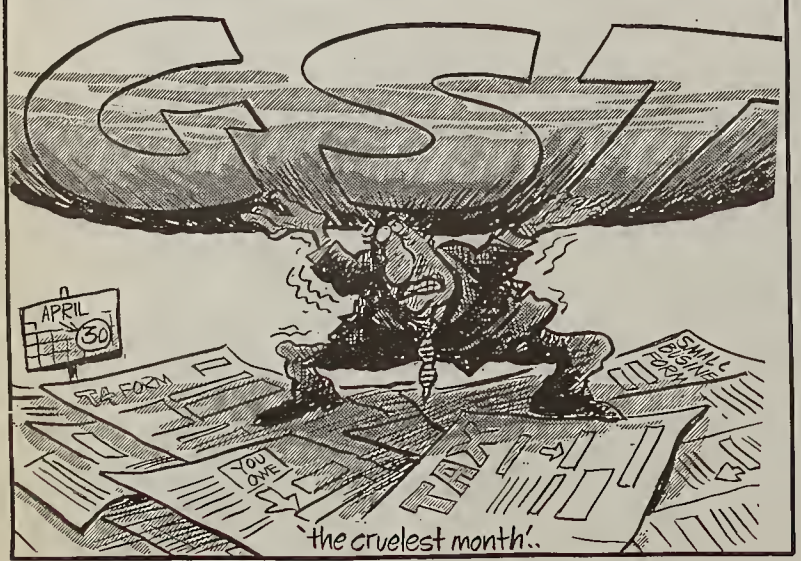
(i) les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, sauf lorsque le paiement de la cotisation est nécessaire pour conserver un statut professionnel reconnu par la loi. Lorsque le statut professionnel est nécessaire pour gagner le revenu d'entreprise ou *de profession*, les cotisations sont déductibles (Sous-alinéa 8 (1) (i) «68a»).

(ii) les cotisations à l'association de la faculté sont réputées être des cotisations syndicales et celles-ci sont déductibles du revenu tiré d'un emploi (Sous-alinéa 8 (1) (i) (iv) «68 b»).

(iii) le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, lorsque ces charges doivent être assumées par l'employé en vertu de son contrat d'emploi (Alinéa 8 (1) (i); Sous-alinéas (ii) et (iii) «78»).

f) les cotisations à un régime de pension agréé effectuées en vertu des règles du régime. Dans le cas des régimes à prestations définies, les cotisations à l'égard des années avant 1990 au titre des services antérieurs pendant lesquelles le contribuable n'était pas un cotisant au régime de pension, peuvent être déduites jusqu'à concurrence de 3 500 $ chaque année. Pour les années de service avant 1990 durant lesquelles l'employé était un cotisant, le 3 500 $ est réduit de toutes les cotisations faites lors de l'année en cours à son régime enregistré de pensions. Par exemple, en plus de sa limite 1991 au REER, un employé en 1991 peut contribuer jusqu'à concurrence de 3 500 $ à l'égard d'une année de service avant 1990 alors que l'employé n'avait pas versé de cotisation à un régime de prestation définies. Cette limite à la cotisation supplémentaire concerne uniquement un régime à prestations définies, et non un régime à cotisations ou un REER. Les cotisations non déduites pour les services antérieurs sont reportées indéfiniment, de telle sorte que si vous effectuez 3 500 $ par année en cotisations pour les services en cours, vous ne commencerez pas à déduire vos cotisations pour les services antérieurs avant votre retraite, et à ce moment vous pourrez les déduire à raison de 3 500 $ pour chaque année admissible. Toutefois, une exonération spéciale à l'endroit uniquement des enseignants fait en sorte que pour les années d'imposition finissant après 1990 et avant 1995, le contribuable peut faire une cotisation de 3 500 $ lors de l'année d'imposition à l'égard des années de services antérieurs même lorsqu'il ou elle contribue à un RPA au cours de l'année pertinente (voir Réforme des pensions pour de plus amples commentaires)

g) les frais de déménagement sont déductibles du revenu du nouvel emploi et seulement lorsque le contribuable s'est rapproché d'au moins 40 kilomètres de son nouveau lieu de travail. *(Les tribunaux ont déterminé que cette distance doit être calculée en ligne droite et non pas par la route.* Les frais peuvent comprendre: le voyage, le transport et l'entreposage des meubles, le logement temporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes à l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de



ACPU GUIDE DE L'IMPÔT SUR LE REVENU 1991

caut acpu

GUIDE DE L'IMPÔT SUR LE REVENU *1991* DE L'ACPU

NOTES PRÉALABLES

1. Tous les renvois se rapportent à la Loi de l'impôt sur le revenu, sauf indication contraire.
2. Mention est faite des Bulletins d'interprétation (qui n'ont pas force de loi pour le gouvernement, mais qui seront probablement suivis par ce dernier) publiés par Revenu Canada, (Impôt), selon le numéro de publication du ministère, soit, par exemple, "IT-221R" et mention est faite également des Bulletins d'interprétation du Québec selon le numéro de publication du ministère soit, par exemple, "IMP. 80-1"
3. La Loi de l'impôt sur le revenu étant un document juridique, les jugements provenant des causes entendues par les divers tribunaux au Canada apportent une interprétation de dernière instance. Pour ce motif, nous avons ajouté les causes que nous croyons pertinentes par rapport aux situations qu'affrontent nos lecteurs.
4. La province de Québec prélève son propre impôt sur le revenu des particuliers. Les chiffres entre guillemets « » renvoient aux articles correspondants de La Loi sur les impôts du Québec. Pour des raisons d'ordre constitutionnel, le Québec ne prélève aucun impôt sur le revenu locatif ou les autre revenus des non-résidents; il n'existe donc pas d'articles correspondant dans la Loi sur les impôts du Québec.
5. Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'Article 488 de la loi sur les impôts du Québec et le Règlement d'application 488R1 donnent effet au Québec aux principes inscrits dans les traités signés par le Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du Québec.
6. La loi qui vise à mettre en oeuvre un nouveau système d'aide fiscale à l'épargne-retraite *a été votée le 27 juin 1990. Des projets de règlements révisés et des notes techniques furent publiées le 31 juillet 1991 ce qui complète la mise en oeuvre de ce nouveau système.* De plus amples commentaires apparaissent à la section sur les REER *et les Régimes de pension agréés ci-après.*

7. *Commentaires sur la TPS*

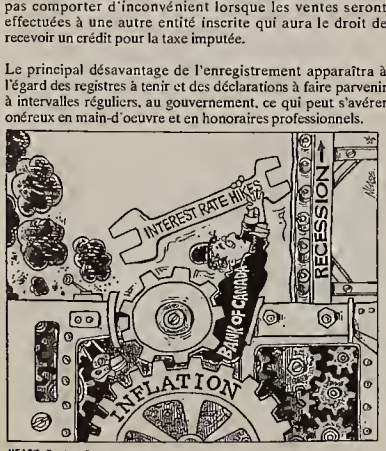
Le 17 décembre 1990, le Projet de loi C-52 — visant la TPS — est devenu Loi en remplacement de l'actuelle taxe fédérale de vente. Le régime de la TPS est en vigueur depuis le 1er janvier 1991.

En termes très généraux, la TPS est une taxe de 7% sur la plupart des biens et services de consommation (Remarque: certains services d'enseignement sont exonérés de la taxe — Partie III de l'Annexe V de la législation.)

La taxe est assumée par le consommateur en dernière instance bien qu'elle soit répartie en plusieurs étapes. Généralement, toute organisation offrant un bien ou service impute la TPS sur les biens et services qu'elle vend et elle réclame un crédit de taxe pour intrants. Celle-ci remet au gouvernement uniquement la différence nette.

Une entreprise produisant des ventes imposables inférieures à 30 000 $ a le choix de s'inscrire ou non. L'avantage principal de l'enregistrement est la possibilité de réclamer un crédit ou un remboursement pour la TPS sur les biens et services utilisés dans l'entreprise. Bien que le commerçant, lorsqu'il est inscrit, doive également ajouter la TPS sur ses ventes, cela ne devrait pas comporter d'inconvénient lorsque les ventes seront effectuées à une autre entité inscrite qui aura le droit de recevoir un crédit pour la taxe imputée.

Le principal désavantage de l'enregistrement apparaîtra à l'égard des registres à tenir et des déclarations à faire parvenir à intervalles réguliers, au gouvernement, ce qui peut s'avérer onéreux en main-d'oeuvre et en honoraires professionnels.



NEASE, *Southam Syndicate*

Le Québec a décidé d'harmoniser sa taxe de vente provinciale avec la TPS fédérale. Le 1er juillet 1992, le Québec aura lui aussi une taxe sur l'ensemble des produits et services qui font déjà l'objet de la TPS au Fédéral. Cette taxe de 8% s'ajoutera à la TPS fédérale de 7%, soit un taux combiné de 15,56%. De plus, en vertu d'une entente avec Ottawa, Québec sera l'administrateur de la TPS sur son territoire. En 1991, en vertu de mesures transitoires, les services ne sont pas assujettis à la taxe de vente du Québec. Par contre, certains biens qui auparavant étaient exemptés tels les vêtements et certains meubles sont taxés. Le taux de la taxe qui était de 9% et de 10% sur les repas est réduit à 8% en 1991.

Institutions de charité

Les oeuvres de charité enregistrées aux fins de l'impôt sur le revenu sont en général exonérées de l'obligation de charger de la TPS bien que cela n'englobe pas les activités de nature commerciale. Aucune TPS n'est prélevée sur des activités telles que les ventes de biens commerciaux lorsque les vendeurs sont des bénévoles et les prix sont inférieurs à 5 $ ou si les billets d'entrée ne dépassent pas 1 $. Le coût d'admission à des films ou spectacles lorsque les billets sont vendus au prix coûtant, les services à l'intention des enfants sous-privilégiés ou infirmes, les frais d'adhésion en tant que membres à des organismes de services au public sont aussi exonérés de la TPS. Les règles et les exonérations sont complexes et on doit les consulter avant d'agir. Toutefois, les institutions de charité se voient accorder un rabais de 50% sur la TPS acquittée sur les achats de nature non commerciale et une demande peut-être acheminée sur un formulaire prescrit à cet effet. On n'exige pas la présentation des reçus mais il faut les conserver à des fins ou de vérification ultérieure.

Professionnels de la santé

La plupart des services médicaux offerts par les professionnels de la santé seront exonérés. Ceux qui donnent ces services ne factureront pas leurs patients mais ils ne pourront pas réclamer le remboursement de la TPS versée à l'égard des intrants. Les professionnels dont les conjoints possèdent une entité constituée en société devraient réviser leurs activités puisque que les salaires qu'ils défraient directement sont exonérés tandis que les frais qui leur sont imputés par une entreprise de service doivent inclure la TPS et sont un coût supplémentaire pour le professionnel en tant que contribuable.

Cours d'appoint et leçons de musique

Toutes les leçons de musique, sans égard au niveau d'enseignement, sont réputées être des "services d'enseignement" et elles sont par conséquent exonérées de la TPS. Les cours d'appoint sont aussi exonérés de la taxe en tant que "service d'enseignement" tant que ces cours d'appoint découlent d'un programme scolaire. Lorsqu'il en est autrement, on doit ajouter la TPS. Au Québec, la plupart des livres sont exemptés de la taxe de vente de 8%. Tous les livres sont assujettis à la TPS, nonobstant qu'ils aient été achetés pour l'enseignement ou les loisirs.

8. Règles visant à favoriser l'équité fiscale

Le Projet de loi C-18, qui a franchi l'étape de la seconde lecture à la Chambre des Commerces le 8 octobre 1991, contenait des modifications à diverses dispositions administratives de la Loi de l'impôt sur le revenu. Dès que cette législation fédérale sera loi les particuliers pourront demander des remboursements, ou demander une révision de leur déclaration d'impôt de 1985 ou des années suivantes dans certains cas qui autrement n'auraient pas été disponibles. Il y a aussi un certain adoucissement proposé concernant les intérêts, les pénalités et les choix acheminés tardivement, révoqués ou modifiés. De plus, les procédures d'appel seront assouplies pour accorder à un particulier un an après l'envoi de sa déclaration pour présenter un Avis d'opposition qui peut prendre la forme d'une lettre adressée au Chef local des appels au lieu de faire parvenir le formulaire prescrit.

9. Les changements apportés par rapport au Guide de 1990 sont indiqués en italiques.

DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE

La loi de l'impôt sur le revenu ne renferme pas de définition statutaire du "revenu", mais l'article 3 «28» indique les règles essentielles servant à calculer le revenu du contribuable au cours d'une année d'imposition. La loi distingue entre les diverses sources de revenu. Pour la plupart des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une profession.

La distinction entre un employé et un particulier qui travaille à son compte est une question de fait. Les critères mis au point par les tribunaux pour définir la nature de cet état

1991 TABLE DES MATIÈRES

PAGE

NOTES PRÉALABLES 1

DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE 1

REVENU TIRÉ D'UN EMPLOI 2
- Avantages sociaux inclus dans le revenu
- Avantages sociaux exclus du revenu
- Déductions du revenu tiré d'un emploi
- Cotisations à un Régime enregistré d'épargne-retraite
- Réforme des pensions

BOURSES ET SUBVENTIONS 4
- Bourses d'études, de perfectionnement, d'entretien et prix
- Subventions de recherche et charges

CONGÉS SABBATIQUES 4
- Résidence
- Exemption liée à l'emploi outre-mer
- Frais de recherche durant un congé sabbatique
- Congés pris à l'étranger

REVENU TIRÉ D'UNE ENTREPRISE 5
- Contrat d'entreprise
- Année financière
- Comptabilisation du revenu professionnel
- Déductions du revenu tiré d'une entreprise
- Frais de bureau à domicile
- Frais d'automobile
- Revenu tiré d'une entreprise ou d'honoraires professionnels
- Imposition des artistes, écrivains et musiciens

CONSTITUTION EN SOCIÉTÉ 6
- Sociétés de prestation de services personnels
- Perte au titre d'un placement d'entreprise

DIVERS ÉLÉMENTS 6
- Déduction pour gains en capital
- Perte nette cumulative sur placements
- Impôt minimum de remplacement
- Biens immobiliers
- Fermes
- Oeuvres d'art
- Frais d'intérêts

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS 7
- Impôt lors du départ du Canada
- Revenu de location canadien
- Revenu de location canadien des résidents
- Choix au titre du paragraphe 45 (2) «284»
- Résumé des avantages du statut de non-résident

TRAITÉS FISCAUX INTERNATIONAUX ET IMPOSITION À L'ÉTRANGER 8
- Crédit d'impôt canadien à l'égard d'impôts étrangers
- Imposition au Canada du salaire lors d'un congé sabbatique
- Convention fiscale selon le modèle de l'O.C.D.E.
- Dispositions générales
- Exemption spéciale de la rémunération professorale
- Résidents de pays liés par traité enseignant au Canada
- Résidents canadiens enseignant dans les pays liés par traité
- Imposition étrangère

OPPOSITIONS ET *PÉNALITÉS* *9*
- Avis d'opposition et appels
- Pénalités
- Règles générales anti-évitement
- Déclaration des droits du contribuable

DERNIER MOT 9

DÉPLACEMENT PROFESSIONNEL EN CONFORMITÉ AVEC L'ACCORD DE LIBRE-ÉCHANGE 10